P 76 EE

Preserve

App. F. IX-4

1927. (V.P.)

File No. 97-27

Serial Nos. 1-2

Previous References
V.P. 22-28 (1+3)
V.P. 74-27 (1, 7 + 12)
" 9-27 (5 + 19)
" 68-27 (19)
" 73-27

Later References (1, 2 + 3)
V.P. 30-32 (142)
V.P. 30 (A) - 32 & 33 + te -

General and Revenue Secretariat.

Serial Nos. 2

Part B for July 1930.

SUBJECT.

Proposals in the matter of measures to be adopted for the prompt collection of Village Panchayat taxes and safeguards to be introduced for the proper Administration of Village Panchayat work.

---

2) The Revenue
" D.C.s of Dists
" Comptroller

L. 8325-45 Dy 5-6-30

Passes orders in the matter of safe-guarding the funds of the Village Panchayats.

4350
4369

13

App. F. III—2]

General and Revenue Secretariat | File No. 54 of 1929

Serial No.	
44	Final proof of the village Panchayat manual Pages 1 to 31, is submitted for approval. The preface is also for approval. Submitted with reference to Para 34 Supra 88 17.10.30 45 Pages 1 to 31 may be approved finally. The manual has been made up-to-date and final proof of the remaining portion of the manual will be submitted as it is received from the Press. 88 17/10/30 Gen. Secy. 46 VS 21.10.30
47	RR VS
48	Submitted with a draft forwarding the proof to the Supdt Govt Printing for approval 88 AS 29.10.30 Issue 49 VS 28.10.30 Issued. vide L 5222 of 18/12/30 to Superintendent Govt Printing. Forwards the corrected proof of the manual Reminder issued. vide L 5788 of 17.1.31.

Note—Contn. Sheet

WD 056—GPB—30,000—26-7-29.

Serial No.

Letter No. C.S. 7014/29-30 dated 25th March 1930. from the R.C. in Mysore forwarding proposals in the matter of the measures to be adopted for the prompt Collection of village panchayat taxes and safeguards to be introduced for the proper Administration of V. P. Funds.

1D) As decided at the officers meeting in June 1928, the Rev Comr was requested to suggest measures for the prompt collection of taxes and for the proper administration of Panchayat Funds.

1I) After consulting the Dy Comrs, the Rev Comr makes the following proposals:—

(1) Employment of Patels and Shanbhogs for collection of Panchayat taxes whenever possible.

(2) Maintenance of the khata and khirad by the Shanbhogs in the forms suggested.

(3) Prescribing a procedure to be followed by the Village officers when they

WD 021—GPB—30,000—21-8-28

Serial No.

are entrusted with collection work.

12) The Inspector of office systems may be consulted as regards the proposals of the Rev comm.

13) As regards the counter-signature of withdrawal forms by Amildars, the Rev comm reports that it is not desirable and that there is ample scope to check any tendency to defraud or misappropriate by frequent inspections and supervision. The Rev comm however, suggest that every withdrawal forms should be accompanied by a memo showing the purpose of the expenditure and a copy of the resolution of the Panchayet. As every item of expenditure need not go to the Panchayet for sanction, it would be sufficient if the purpose for

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29

4829-

App. F. III—2]

General and Revenue Secretariat | V P File No. 77 of 1927.

Serial No.

which the money is withdrawn is noted clearly on the reverse of the withdrawal form under the signature of the chairman.

14) Submitted for orders.

The recommendations of the Revenue Commissioner as regards collection of V.P. bags seem to be acceptable. As regards withdrawals of money, the above system may be considered in connection with the Dy. Offer System is also suggested.

Chiefs)

Forwarded with compliments to M.I.D.S for favour of an expression of his views

I am agreeable to the proposals of the Rev comm^r, subject to one or two modifications.

P.S^e Clause 5^e) Copy of the Khirdas with receipts may be forwarded the Chairman. Thus the Amildar & the talathi shd both have the collections are duly remitted to Dy.

P. 6 - The Dy which pays the money on the withdrawal form shd

12/4/30

Mr. May apply for a note

12/4

Shd write a note

15/4

Note—Contn. Sheet

4829 4

General and Revenue Secretariat | VP File No. 77 of 1927. | App. F. III—2]

Serial No.

forward to the Minister for information, with whose letter the memo accompanying the resolution, so that the withdrawal may be noticed in the Legislature and suitable action taken in proper time.

h
21-4-30

Meanwhile a draft account for consideration.

RB
22/4.

Draft G.O. issued for approval

A
8/5/30 (for Secy).

RB
8/5.

4612
9/5

The Member thro' RB 6/5/30
DW (Rev) Secy.

Rec'd 13/5/30

(1) I presume that printed forms of kist, chitti and receipt books will be supplied to the Village Officers. Otherwise some small amount may have to be paid to them to meet cost of stationery for kist or chitti books; only printed receipt books being supplied. (is for consideration this point) X

(2) I believe that some commission is payable to village Officers collecting amounts due to V. Panchayats under

Vide para 5 of the draft G.O. which requires draft to be approved by Govt. or in fact which means the forms will be printed by us. RB

Note—Contn. Sheet

4829
97 74

App. F. III—2]

General and Revenue Secretariat. | VP | File No. 74 of 192 7

Serial No.

existing rules. It may perhaps be made clear in the order that this is not affected by the orders now being issued.

(3) Last subpara. of para 2 may be made somewhat clearer if there is no objn. by the addition after the words "subd by the Chamberlain & the Accountant" in the place indicated in pencil.

[illegible]
15/5-

Gen Secy)
with Compliments).

[illegible]
15/5-

Please make the change suggested by the Dew. Secy + Submit to Hd Mohrir

RG
20/5/30

Please see corrections made in paras 2 and 5. As a reference to 21/5/30 order is made some of the recommendations in para (2) of Dew Secy's minute is not incorporated in the present letter. as this will be only a repetition.

[illegible]
27/5-

[illegible]
RG
27/5/30

[illegible]
30/5

[illegible]

When the duty of effecting is performed by village officers it is proposed to give them a reward of 3 and 2 per cent. in addition to remit allowance for stationery charges [illegible] separately under [illegible]

This may be approved
[illegible]

4917
17/5-

11612
29/5-

5144
24/5-

5227
30/5

NOTE—Contn. sheet:

WD 066—GPB—30,000—26-7-29

App. F. III—2]

General and Revenue Secretariat. | File No. 97 of 1929

Serial No.	
2	Issues - vide L 8835-45 of 5/6/30, to Revenue in Mysore, DCs of districts and Collector. Passes orders in the matter of safeguarding the fruits from village Panchayets.

Press Srs
85
5/16

B
30/7

NOTE—Contn. sheet.

WD 066—GPB—80,000—26-7-29

3. As regards employing the agency of Patels and Shanbhogs for collection of Village Panchayet taxes, the Deputy Commissioners are generally agreeable and are giving effect to the measure wherever possible. With regard to the maintenance of Khate and Khirdi by Shanbhogs and the consequent modification of Village Panchayet account forms already prescribed, the opinion of the Deputy Commissioners is somewhat divided. The Deputy Commissioners of Kolar and Hassan do not consider it necessary to have any new account forms or changes in the existing forms. The Deputy Commissioner Hassan thinks that the assessment list (form 16) may be maintained by the Shanbhog where collection work is entrusted to the village Officers. All the other Deputy Commissioners are in favour of the Shanbhogs maintaining separate Khates and Khirdis to record Village Panchayet demand and collections and have suggested the forms to be adopted. The Deputy Commissioner, Kadur considers that Khirdi is not necessary and that the collections may be credited to Treasury on chellans and suggests some procedure therefor. The bulk of the opinion is thus in favour of khate and Khirdi being opened and maintained by the Shanbhogs for the purpose and I agree with this view. I suggested for consideration of Government, that the enclosed form of Khate and Khirdi may be maintained by the Shanbhog.

4. The Deputy Commissioners of Mysore, Kadur and Tumkur consider that the Assessment Register (Form No.16) may be revised by omitting columns 8 to 10 and made a purely demand register somewhat analogous to Khetwar or Akarband. I do not consider it necessary to do so for the present. There are still several Village Panchayets the collection work of which continues to be attended by the chairmen. The entrustment of the work to Village Officers in other cases is only a temporary arrangement and if the Village Panchayets feel confident of doing the collection themselves after things are brought to order, the position parties may be examined at the end of a few years and suitable amendments may then be made in the Village Panchayet Regulation if found necessary in this connection. Besides, even if the

No. C. 5704/29-30
four copies & two plis of letters in orginal.

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE,

Dated, Bangalore, 25th March 1930
27th April

FROM Rajakarya Pravina
P.G.D'Souza.Esq.,B. ., B.L.,
Revenue Commissioner in Mysore.

GEN. SECTT. 4829 3 APR. 1930 L. S. G. Bangalore.

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

CHIEF SECRETARY 2 APR. 1930

V P 74-27= 97-29-1

SIR,

Referring to your letter No.L. 2891/V.P-74-27 dated 12th October 1928 and L.6250/V.P 68-27-19 dated the 23rd March 1929, in the matter of measures to be adopted for the prompt collection of Village Panchayet taxes and safeguards to be introduced for the proper adminstration of Panchayet funds, I have the honour to state as follows:-

2. As reported in my letter No.C.5704/27-28 dated the 1st August 1928, the Deputy Commissioners of districts were instructed to entrust collection work in Village Panchayets to Patels and Shanbhogues in accordance with Government Order No.L. 548-57/V.P- 1-26-16 dated 27th July 1927. They were requested to state whether the Khate and Khirdi forms used for revenue collections, may not with suitable modification, be adopted to keep account of the demand and collection of Village Panchayet taxes. They were also requested to furnish their views on the question if it was considered desirable to make it obligatory that the withdrawal forms presented by chairman for drawing funds from savings banks should be countersigned by the Amildar before presenting them to the Treasury with a view to facilitate proper scrutiny and check of expenditure by the Amildars.

9

to
the collection work is entrusted the village officers, and Khates and Khirdis are maintained by them, it is necessary to have a record of collections in the Village Panchayet office also for reference and Form No.16 as it now is suits this purpose as will be seen later on.

5. There will thus be a number of Panchayets in which the collection work is done by Panchayet chairmen, along with those in which the work is attended to by village Officers. While the former will ~~fix~~ follow the procedure in accordance with the Rules under the Village Panchayet Regulation, necessary instructions should be issued in regard to the procedure to be followed by the latter, so as to introduce some uniformity in practice.

The following procedure is suggested in that behalf:-

1) A copy of the Assessment Register (only cols 1 to 9) will be given by the Village Panchayet to the Amildar of the Taluk at the time of Dittam jamabandy or before the end of January ~~Jama-bandy~~ in any case. The Amildar will forward this, through the Revenue Inspector, to the Shanbhog of the Village concerned.

2) On the basis of this copy, the Shanbhogue will prepare the Khata in the prescribed form App.A. which will be the basis for collection by the Patel.

3) The Patel will be provided with receipt books, in the form appended (App.C) which will be in triplicate.

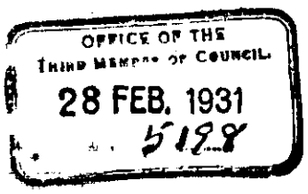
4) The collections made will be entered in the Khirdi (form prescribed App. B.) by the Shanbhog and will be credited direct to the Village Panchayet savings Bank Account at the end of each month.

5) At the end of each month, a copy of the Khirdi, with copy of the receipts issued by the Patel during the month, will be forwarded ~~by the end of the month~~ by the Shanbhog to the Village Panchayet chairman, and the same reported to the Amildar for information. The Village Panchayet chairman will make necessary entries in his Day book and Assessment Register . The entry in

Serial No.

* contents. i to v. manual. Pages 1 to 137.

"Printing of the V. P manual"



50) Final proof of the V. P manual is put up for approval. After copies are received from the press; action will be taken to have the same translated.
Submitted (Reptns 40 to 47)
83 7.2.31
Gen. Secy) 51 VS 17.2.31

52) RJ (7) VS

53) Submitted with a draft requesting the Supdt Govt Printing, to print and supply 1000 copies of the manual, for approval
83 18/2 VS

54) Resubmit. Issue & VS 19.2.31

2 Issued vide 6898 of 23.2.31. To Superintendent. Govt Printing. Returns the final proof of the manual and requests him to print and supply one thousand copies.
Resubmitted after issue as directed.
83 25.2.31
For kind perusal.
3rd Member) VS 28.2.31

NOTE—Contn. Sheet.

Removed personally on 13/3/31 83 13/3.

WD 02553—G PB—50,000—8-7-30

RJ 2/3/31 VS

the Day book will be made in red ink to distinguish that the collection was made by the Village Officers and not by him.

6) The Revenue Inspector will check the Khates and Khirdis during the collection season and at other times, whenever he visits the village, as is done in the case of Land Revenue dues, to satisfy himself that proper steps are being taken. The Amildar will also exercise similar check.

6. As regards the next question viz. countersignature of withdrawal forms by Amildars, before payments are made in the treasury, the opinions of the Deputy Commissioners are divided. The Deputy Commissioners, Bangalore, Hassan, Kadur and Chitaldrug are agreeable to this proposal, while the Deputy Commissioners of Mysore, Kolar, Tumkur and Shimoga are strongly against such system. They consider that the Amildars may not always be available at Head Quarters and further that the procedure would materially check the development of proper sense of responsibility and militates against the idea of local self Government. The safeguards against frauds and misappropriations they suggest, should be in frequent inspections, scrutiny of collections and expenditure, prompt removal or prosecution of defaulting or misappropriating chairmen, wide publicity of accounts and expenditure in the villages by getting them read out in meetings etc., On careful consideration, I agree with this view and think that the system of countersignature is not desirable. There is ample scope to check any tendency to defraud or misappropriate by frequent inspections and supervision till there is growth of public opinion in the village. It may however be laid dow that, with each withdrawal form, the chairman should present a memo clearly showing the purpose of expenditure together with a copy of the resolution of the Village Panchayet for each such withdrawal, as the preparation and attaching of such a memo are sure to exercise a certain amount of healthy check. In cases of misbehaviour, there may be drastic punishment which may be duly published.

7. As regards the other points raised in your letter dated 23rd March 1929, the Deputy Commissioner Chitaldrug District, has modified his circular dated 13th December 1927 (vide his letter No.V.O.C.R.13295/28-29 dated 10th July 1929 to the General Secretary intimating the same). The sum of Rs 135/- misappropriated is stated to have been recovered from the Chairmen concerned and credited to Treasury during December 1927.

8. The letters of the several Deputy Commissioners are enclosed in original for perusal and return when done with .

I have the honour to be,

Sir,

Your most obedient servant.

Revenue Commissioner.

Foil to be retained by the Patel.

Book.No. Receipt. No.

Name of the Village Panchayet

Name of the village.

Nameof Khatedar.

Name of Payer.

Amount paid (in words and figures)

Purpose.

Date.

Signature of Patel.

To be sent to Chairman. 12

Book No. Receipt. No.

Name of the Village Panchayet

Name of the village

Name of Khatedar.

Name of Payer.

Amount paid(inwords and figures)

Purpose

Date.

Signature of Patel

For issue to the payer.

Book No. Receipt. No.

Name of the Village Panchayet.

Name of the village.

Name of khatedar.

Name of Payer.

Amount paid (in words & figures)

Purpose.

Date.

Per annum: Rs.

Signature of Patel

Yarcaswega Rao

Dy Revenue Commissioner

Instructions tobe printed on the wrapper (inside.) of the Receipt Book

i) The acknowledgment of the payer for issue of the receipts to be taken behind the foil.

If the payer is illiterate his thumb impression to be taken.

ii) The copy meant for Chairman should be handed over by the Patel once a month to the Shanbhog for being sent to the ~~Taluk Office~~ Taluka with copy of the Khirdi. The numbers of receipts so handed over every month should be acknowledged by the Shanbhog on the back of the ~~counter~~ foil of the last number issued in the month.

Yeeravaccaja Rau
Jr Revenue Commissioner

Tel. Address:—Depcom, Hassan.

Office of the Deputy Commissioner,
Hassan District,

In reply please refer to
No. Roc. S.79-26
Encl: Nil

Dated, Hassan, the 8th August 1928

1485 *From*

3262 C5704 29-26

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE. No. AUG 10 1928

S. ABDUL WAJID, Esquire, B.A.,
DEPUTY COMMISSIONER,
HASSAN DISTRICT.

To

F. G. D' Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore,
Bangalore.

Sir,

With reference to your memo No. C.5704/27-28 dated 1-8-28, regarding safeguards for collection of village Panchayets taxes and administration of Village Panchayet Funds, I have the honour to state that as desired in your memo, necessary instructions have been issued to the Sub Division Officers and Amildars of Taluk in the matter of entrusting the collection of village Panchayet taxes to the local patels and shanbhogues of villages as per Government Order No.L.548-57/V.P.1-27-16 dated 27-7-1927.

As regards my views about (1) maintenance of khate and khirdi by shanbhogues for village Panchayet taxes, in the form prescribed for Revenue Collections (2) nature of accounts to be maintained by the Chairmen of Panchayets and (3) alterations of the existing prescribed forms, I may state that the village Panchayet form No. 16 provides for giving information about the demand and collection of taxes, kulwar, without any extra scriptory work as involved in the maintenance of separate khate and khirdi, and it may therefore be enough if the shanbhogues maintain this register.

Regarding the nature of accounts to be maintained by the Chairmen of Village Panchayets, the day book village Panchayet form No 1 is the only important

account prescribed to be maintained by the Chairmen for monetary transactions of the Panchayet. Under para 15 of the rules issued with Government Order No. L.4346/L.B. 26-26-127 dated 6-1-27 the Chairmen may have a permanent advance of Rs.50/- besides other moneys drawn and kept with him for disbursement. He is also permitted to keep with him the collections of taxes up to Rs100/- at any one time. Vide para 2 of the rules quoted above. There is no account other than the day book to show the transactions of these moneys with the Chairmen. It is therefore x desirable that the marginally noted registers are required to be maintained by him besides the day book.

As regards the alterations or forms now in use, I do not think that any change is necessary. I shall however consult the Amildars and Sub Division Officers in the matter and make a separate reference to you if any change is needed.

I have the honour to be,

Sir,

Your most obedient servant,

R. Ramalingaiya

for DEPUTY COMMISSIONER

HASSAN DISTRICT.

I.S.D.

x

1. Petty Cash Book.
2. Register of Contingent charges.
3. Nominal roll of coolies employed for works executed on Amani with the acquittances of coolies for payments made to them individually.
4. List of items of expenditure sanctioned by the village panchayet and other sanctioning authorities.

==========

16

No. D2.528/28.

Office of the Deputy Commissioner,
Mysore District.

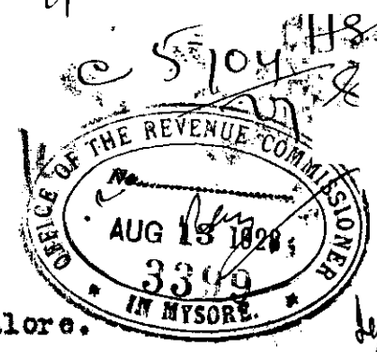
Dated Mysore, ...8th August 1928.

From

A.V. Ramanathan, Esq., B.A.,
Deputy Commissioner, Mysore District.

To

P.G.D'Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore, Bangalore.



Sir,

Subject:- Administration of village Panchayet Funds.

With reference to your No.C.5704/27 dated 1st August 1928 forwarding copy of your letter No.C.5704/27 dated 30th ultimo to the Chief Secretary to Government on the above subject and calling for my opinion regarding the withdrawal of funds by the village Panchayets and maintenance of accounts in connection therewith, I have the honor to state as follows:-

In the letter above referred to, it is suggested that the Chairmen of Village Panchayets should invariably get the countersignature of the Amildars whenever they want to withdraw funds at their credit in the Savings Bank accounts. In my opinion this appears to be unnecessary in as much as the Amildars will be absent on tour and his countersignature is not easy to obtain. We must trust to the control of the Panchayets and insist on all accounts being read out at the next meeting. Further the Sheikdars and the Amildars should check the cash books of the Panchayets every time they visit the village. The Savings Bank Pass Book may continue to be in the taluk office.

As regards the maintenance of accounts by the Chairman of the Village Panchayets, I think that a cash book and ledger will alone will be sufficient.

Regarding the suitability of the present Revenue Khate and

and Khirdi forms for the use of the Village Panchayets, I have called for the opinion of the several officers concerned. On hearing from them, a report will be sent.

I have the honor to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,

Mysore District.

A.N.

The Chairman may be required to submit a memo with each withdrawal form Showing the need for the amount proposed to be withdrawn and also an extract from the resolution of the village Panchayet sanctioning the withdrawal. The withdrawal form will have to be countersigned by the Amildar before it is presented to the Treasury; and before countersignature the Amildar may satisfy himself that the charges have been actually ~~included~~ incurred or are likely to be incurred and are legitimate. This will also enable the Taluk office to know what amount is being withdrawn by the several village Panchayets and for what purposes and facilitate entries being made in the registers maintained in the Taluk Office.

I have the honour to be

Sir

Your most obedient servant

for Deputy Commissioner,

Shimoga District.

15

L 4622

File No. of 193 | General and Revenue Secretariat

Letter no. D7-2988/30-31 dated 23rd March 31 from the Dy commr dhupore district, requesting that 100 copies may be supplied to him. for distribution among the several offices.

Submitted with a draft to the superintendent Government printing for approval, the number of copies that may be sent to the Secretariat be reduced by 30.

BS
26.3.31

Issue
VS
27.3.31

Issued - not 7990 of 27.3.31. To superintendent Govt Printing. Stating that 100 copies may be supplied to the Dc dhupore

not 7991 of 27.3.31. Copy to Dc dhupore

BS
31/3

Submitted with a draft reminder. for approval

BS
16/4/31

Issue
VS
16.4.31

Issued. not 8537 of 16/4/31. to Dy Collr Raiganj. Requests him to expedite the furnishing supplying copies Govt VS manual printed Copies have been received. the papers will if approved be now recalled.

BS
Q
16/4

yes
VS
2.7.31

BS
2/7

BS
2/7

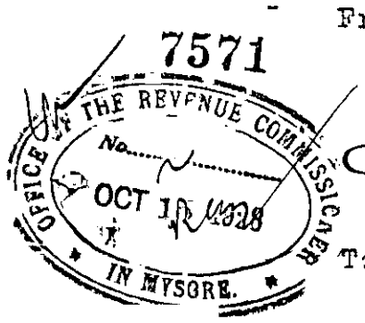
A5.C.716/28-29
Enc. 1 file.

18

Office of the Deputy Commissioner
Shimoga District
Dated, Shimoga the 11th October 1928

From

B.M.Keshavierger. Esquire, B.A.,
Deputy Commissioner,
Shimoga District.



C5704
5-8
1488

To

P.G.D'Souza, Esquire, B.A., B.L.,
Revenue Commissioner, in Mysore,
BANGALORE

Sir,

With reference to your Memo No C.5704 of 27-28 dated the 1st August 1928, calling for my views as to whether the present forms prescribed for village Panchayet work require any modifications etc, I have the honour to state that the forms prescribed by Government in their order No 4346-I.B 26-26-127 dated 6-1-1927 which have to be maintained by the Chairmen of the Panchayets and in the Taluk office may be continued ~~confirmed~~ without any modifications, except that (form No 2) the acknowledgement for redeipt of money will have to be issued by the Patel instead of by the Chairman or the Secretary as the collection work has to be done by the local Patels and Shanbhogs as per Government Order No L.540.27.V.P 1.26-16 dated the 27th July 1927.

At present the collections are being entered in the day book (Form No 1) which does not furnish in-one place definite particulars of the amount due from an individual and the exact details of collection.

I would therefore propose that Khates and Khirdis for village Panchayets may be ordered to be maintained in the accompanying forms.

As regards the withdrawal of funds by the Chairmen of the village Panchayets it is very necessary that some restriction should be placed on the powers of the Chairmen.

Khata Register of Village Panchayet 20 Hobli Taluk 192 192

No of Khate	Name of Khatedar	House number	Demand: House tax	Shop tax	Cart tax	Tax on vacant sites and hittals	Miscellaneous (Miscellaneous)	Total	Page of Khirdi	Date of collection	Collecion: House tax	Shop tax	Cart tax	Tax on vacant sites and hittalas	Miscellaneous	Total

Number of the case last
Number & name of tenants charged
Taxes on Khata & trade or business
Shop tax
Khata fee & other charges &c.

Khirdi Register of Village Panchayet Hobli Taluk 192 192

Date of Collection	Khate No.	Page of Khate	Name of Khatedar	Name of person from whom money is received	For which Year	House tax	Shop tax	Cart tax	Tax on vacant sites and hittalas	Miscellaneous	Total

Receipt No.
Book No.

Same as in Khata

Revenue

Revenue

for deputy Commissioner
Dk. Shimoga District

In all future correspondence please quote—
No....A10-C.P.R.6/28-29.
Encls.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT.

Dated, Kolar, the 7th February *192* 9.

C 5704 1928

FROM

A.V.Ramanathan, Esq.,B.A.,
Deputy Commissioner,
Kolar District.

To

P.G.D'Souza, Esq.,B.A.,B.L.,
Revenue *Commissioner in Mysore,*
Bangalore.

SIR,

Village -Panchayets - Safeguards for prompt collection of taxes and proper administration of Panchayet funds.

With reference to your Memo No.C.5704/27-28 dated the 1st August 1928 calling for my opinion on the above subject, I have the honour to state that I do not agree to the suggestion to make Amildar's countersignature essential for withdrawals. The Amildar may not be at Head Quarters when the Chairman comes to withdraw the amount or sends a messenger. Further, it militates against the idea of natural development of self Government instinct and puts the Chairman in leading strings. I think the safeguard against misuse must be sought in frequent inspections and scrutiny of collection, remittance and expenditure, prompt removal and prosecution of defaulting or misappropriating Chairmen and securing wide publicity of accounts and expenditure in the village by getting all items read out at each panchayet meeting and in the presence of Panchayetdars and even other residents every time the Panchayet or Revenue Inspector or the Amildar visits the village.

2. As regards forms of collection, no inconvenience has been expressed by the Chairmen or village Officers and no new rules or forms are now necessary.

I have the honour to be,
S i r,
Your most obedient servant,

For Deputy Commissioner,
Kolar District.

A.R.
7/2/29.

D.O.3.]

No. A.2. 289-28.

Enc. three.

Office of the Deputy Commissioner
Kadur District.

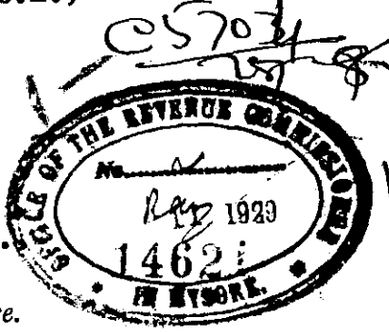
Dated, Chikmagalur, 9th February 192 9.

From

H. V. Ramaswami, Esq., M.A., B.L.,
Deputy Commissioner,
Kadur District.

To

P. G. D'Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore,
Bangalore.



Sir,

With reference to your memo no. C. 5704 dated 1st August 1928, calling for my opinion re: the procedure for the collection of taxes in the village Panchayets and the administration of funds etc., I have the honor to state that the following procedure may be adopted by Village Panchayets:-

1. The assessment lists should be prepared in the printed register (form 16) in serial order on the basis of Khanashumari, Hittal list etc., only columns 1 to 7 bing filled up. This is a permanent record corresponding to the Khetwar in the Revenue Accounts, the assessment list of one year being revised in the succeeding year in the light of any variation in the valuation of the properties entered therein. This work of compilation has to be done by the Shanbogue and he should be held responsible for any omissions that might occur therein. The period during which action should betaken for the completion of this work is given in the calendar of Panchayet work (copy enclosed) issued already. The demand lists, should beplaced before the Amildar at the time of the Taluk Jamabandy and later on before the Huzur Jamabandy Officer, for inspection.

2. After the assessment list is passed by the Panchayet , a kulawar khate including arrears of previous years should be prepare by the Shanbogue within 8 days together with an abstract of the demand

demands in theenclosed form (A).

3. A Receipt book, the pages of which are serially numbered should begiven if necessary to the Patel with a copy of the khate for purposes of collection work. The original assessment list (from 16), orignal khate and abstract of demand for the year should be with the Chairman.

4. At the end of the day or at the end of suitable periods to be prescribed, the amount collected should be entered in the Day Book, with the Chairman, who will note to that effect on the counterpart of the last paid receipt in thereceipt book.

5. The amount with the receipt book and an Abstract chellan (form B enclosed) should be taken to the Panchayet clerk in the first instance. He will check it and enter receipts in Form 4 Register, initial in the chellan (Form B) and issue the pass book if it iskept in theoffice for crediting the amount to the Savings Bank account. After crediting the money the pass book will be brought back to the Panchayet clerk, who will endorse both on the last counterfoil of the paid receipt in the receipt book and in the Abstract chellan (Form B), that the money has been credited. This abstract may be filed in the office (when Societies have the custody of the Panchayet funds, these abstract chellans should be sent to the Taluk office for file, the Secretary of the Society doing all the work of the Panchayet clerk). The Treasury Officer should in no case receive amounts unless the Savinga Bank Chellan has been initialled by the Panchayet clerk.

6. When the Amildar, Sub Division Officer, District Economic Superintendent and the Panchayet Inspector, visit a village, they may take at random a few of the abstract chellans (Form B) and verify the entries therein with the Day book, Receipt book Etc.

7. In the case of With drawals, the form must be filled up and signed by the Chairman. This must beaccompanied by an extract of the Panchayet proceedings or order of the Amildar or other Higher Officer, sanctioning theexpenditure. The withdrawal form

24

should be presented to the Panchayetclerk first, with an application for withdrawal in form (c). The Pancnayet clerk should make sure that the expenditure is allowable, and initial in the withdrawal form after entering in Form 5 Register etc. The Treasury Officer should in no case make payments unless the withdrawal form is passed by the Panchayet clerk. The withdrawal application (Form C) should be filed by the Panchayet clerk. The Amildar, Sub Division Officer, or District Economic Superintendent whenever they visit the villages will take at random a few items of expenditure and verify the accounts.

8. Statements in forms 11, 12, 13 & 14 should be sent every month to the Deputy Commissioner through the Sub Division Officer and the review may be submitted to the Revenue Commissioner once a ~~month~~ quarter.

ALTERATION OF FORM:-

1. As already indicated, the assessment list (Form 16) may have columns 1 to 7 only and others omitted. Instead, columns 4 to 9 may be repeated as many times as the page admits, so that the book may serve for a number of years.

2. Khate in form A may beintroduced. The assessment list as at present prescribed is really cut up into 2 separate forms. One similar to the khetwar and the other to the khateof the Revenue accounts.

3. Form B should be made to accompany the amount to be credited to the Savings Bank account.

4. Form C must be used whenever amounts are withdrawn from Savings Bank deposits.

If approved, 100 forms of each of forms B and C will be arranged to be cyclostyled and tried so that if any difficulties arise, they may be reported after due experience.

I have the honor to be,
Sir,
Your most obedient servant,

for Deputy Commissioner,
Kadur District.

Form A.

Khatedar — Village Panchayet.

25

Sl. No.	Name of Khatedar	No. in the assessment list	Particulars of Tax	Demand			Collection.									Total
				Arrears	current demand	Total	Arrears	current demand	Total	Arrears	current Demand	Total	— a.	—		
Tax	House tax on vacant sites															
	Shop tax															
	Cart tax															
	Total															

Form B.

Abstract of amount credited to ___ Vs

S.B. account no. ___ Village panchayet Taluk

Receipt nos. ___ to ___ . . . inclusive of Book no.

Particulars of amount	Arrears	C. Dues	Total
Sec 36. House Tax			
Shop Tax			
Hittals			
~~Vacant~~ sites			
Cart tax			
Fees			
Cattle pound			
Sec. 37			
Total			

Agent or Chairman

Checked with receipt book.
Entered in Form 4. Register
Credited to Treasury S.B. account
Endorsed in Receipt book.

Panchayet Clerk

By

Form C.

Application for withdrawal.

S. B. Account no village Pan Taluk

Amount to be drawn

Balance at the credit of the Panchayet

Purpose of expenditure

Balance of Rs advance with chairman.

Extract of Panchayet proceedings - Copy of orders sanctioning expenditure enclosed.

Chairman

Dated

Entered in form 5 Register & initialled in withdrawal form.

Panchayet clerk

Passed

Auditor or Panchayet Inspector

Tel Address:—Depcom,
CHITALDRUG.

In reply, please refer to
No. V.P.C.150/28-29.
Enclosures.

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT.

Dated, Chitaldrug, 14th March 1929.192

FROM

C. S. KUPPUSWAMIENGAR, ESQ.,
Deputy Commissioner,
Chitaldrug District.

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE. MAR 16 1929

TO

P. G. D'Souza Esquire B.A.,B.L.,
Revenue Commissioner in Mysore,
B a n g a l o r e.

Sir,

Adverting to your letter No.C.3704/27-28 dated 30th July 1928 calling for my opinion regarding collection of taxes and withdrawal of Village Panchayat funds from the Savings Bank accounts I have the honor to state that the Village officers to whom the collection work is to be entrusted may be required to maintain khate and khirdi in the sample forms herein enclosed and grant receipts for the sums recovered and the Chairmen required to maintain the registers in form 1 and 4 to 9 already prescribed in the rules. The receipt books to be supplied to the Patels should be in triplicate foils. One of which, he will send to the Chairman of the Panchayat to enable him to note the amount in the cash book.

As to the withdrawal of funds it is very necessary with a view to prevent the misuse of Panchayat funds that the counter-signature of the Amildar should be obtained in the withdrawal forms before payment is made.

I have the honor to be,
S I R,
Your most obedient servant,

For Deputy Commissioner,
Chitaldrug District.

4350.
4369 L 8-3-42

13

General and Revenue Secretariat

App. F. III—2]

File No. 54 of 1929

Serial No.	
44	Final proof of the village Panchayat manual pages 1 to 31, is submitted for approval. The preface is also for approval. Submitted with reference to Para 34 Supra 88 17.10.30 45 Pages 1 to 31 may be printed finally. The manual has been made up-to-date and final proof of the remaining portion of the manual will be submitted as it is received from the Press. 88 17/10/30. Gen. Secy. 46 21.10.30
47	RR Submitted with a draft forwarding the proof to the Supdt Govt Printing for approval 88 19.10.30 A Issue 48 Issued. vide L 5225 of 18/10/30 To 28.10.30 Superintendent Govt Printing. Forwarding the corrected proof of the manual. Reminder issued. vide L 5788 of 17.1.31.

Note—Contn: Sheet

WD 066—GPB—80,000—26-7-29

Day book or Khidi — Village Panchayet for the year

Date	Name of Khatedar.	Khata No.	Name of the person who paid the amount.	No of the receipt Granted	Particulars of Payement. House Tax	Sit tax	Shop & professional Tax	Cart tax	Optional Tax	Total.	Remarks. (The Treasury Officer's certificate to be taken for crediting the amount to the S.B. Account
1.1.29	Ramappa	1		1	-	-	-	-	0-8-0	0-8-0	
	Bhyrappa	2		2	-	1-0-0	3-0-0	:	..	4-0-0	
						1-0-0	3-0-0		0-8-0	4-8-0	
1.1.29	Ramappa	1		3	2-0-0	-	-	-	-	2-0-0	"Treasury certificate" Rs 14-0-0 have been credited to S.B. account No: 1000
					2-0-0	-	-	-	-	2-0-0	
			upto date collection		2-0-0	1-0-0	3-0-0		0-8-0	6-8-0	
1.1.29	Ramappa	1		4		0-8-0		2-0-0		2-8-0	
			Total.		2-0-0	0-8-0		2-0-0		2-8-0	
			upto date collection		2-0-0	1-8-0	3-0-0	2-0-0		2-8-0	
1.1.29	Ramappa	1	Bheemappa	5	-	-	5-0-0	-	-	5-0-0	
			Total.				5-0-0			5-0-0	
			upto date collection		2-0-0	1-8-0	8-0-0	2-0-0	0-8-0	14-0-0	
2.2.29	— Do —	1	Bheemappa	6					1-0-0	1-0-0	
"	Bhyrappa	2	—	7			3-0-0	-	-	3-0-0	
			Total.				3-0-0		1-0-0	4-0-0	
			upto date collection.								

So Treasury Officer Dated

Manimalaya

11/2/29 For Deputy Commissioner Chitaldrug District.

Register of Ledger or Khate

Village Panchayet for the year

Khate No.	Name of Khatedar.	Particulars of Demand. Items	Arrears of previous years.	Current Demand	Total.	Page of Day book	Date.	Collections. House Tax	Site Tax	Shop or professional Tax	Cart Tax	Optional Tax	Total	Remarks
1)	Ramappa bin Bheemappa	House Tax	-	2-00	2-00	4	3.1.29					0-8-0	0-8-0	
		Site Tax		0-8-0	0-8-0	5	5.1.29	2-00					2-00	
		Cart Tax	1-00	1-00	2-00	6	6.1.29	-	0-8-0	-	2-00	-	2-8-0	
		Shop Tax	-	5-00	5-00	8	9.1.29	-	-	5-00	-	-	5-00	
		Optional Tax	0-8-0	1-00	1-8-0	16	4.2.29	-	-	-	-	1-00	1-00	
		Total.	1-8-0	9-8-0	11-00			2-00	0-8-0	5-00	2-00	1-8-0	11-00	
2)	B. Nyreppa bin Ganpanna.	House Tax	-	6-00	6-00	4	3.1.29	-	1-00	3-00			4-00	
		Site Tax	-	1-00	1-00	16	4.2.29			3-00			3-00	
		Cart Tax	-	-	-	24	3.5.29	6-00	-	-			6-00	
		Shop Tax	3-00	3-00	6-00		Total.	6-00	1-00	6-00			13-00	
		Optional Tax	-	1-00	1-00									
		Total.	3-00	11-00	14-00		Balance					1-00	-	

Ramachandra

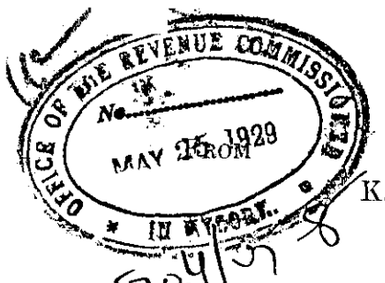
Dec 31/29

For Deputy Commissioner
Chitaldrug District

No. D2-528-28
Encls. 2

Office of the Deputy Commissioner,
Mysore District.

Dated Mysore, 23rd May 1929.



207.6

From

K. V. ANANTARAMAN, Esq., B.A.,
Deputy Commissioner, Mysore District.

To

P.G.D'Souza, Esq., B.A., B.L..
Revenue Commissioner in Mysore, Bangalore.

Sir,

Nature of the accounts that the Village Panchayet Chairmen have to maintain.

In continuation of my letter No. D2-528-28 dated the 11th August 1929, I have the honour to state that the consensus of opinion so far received regarding the nature of the accounts that the Chairmen of the village Panchayets will have to maintain and the alterations that may be deemed necessary in the existing prescribed forms, is in favour of introducing the Khate and Khiridi Accounts as in the Revenue Department.

The assessment Register how prescribed is meant to serve the purpose of a Khate also but it is inconvenient in more respects than one. All the properties of an individual do not necessarily come in one place and as such the entire demand of a person cannot be easily made out. There is no space allotted for noting changes in the demands from year to year and for bringing forward the arrears due. For these and other reasons, a Khate and a Khiridi are necessary. Columns 8 to 10C of the Assessment Register to note the collection work may be omitted so that it may be a register fixing the demand on each property in the Panchayet. The Shanubhog or whoever is entrusted with collection work will write up the Khate on the basis of the assessment register and in the case of the optional-tax upon the resolution of the Panchayet sanctioning the levy.

A form of Khate and Khirdi with modifications to suit the requirements of the Village Panchayet accounts is hereto attached.

attached.

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Mysore District.

MGS

లర్నింగ్ అథరైజేషన్.

ప్రాంతం: కాలనీ: డిస్ట్రిక్ట్: 19 - 19 కాలం

క్రమ సంఖ్య	వాహనదారుని పేరు	రిజిస్ట్రేషన్	వివరాలు										

- కాలం గుర్తింపు ప్రకారం.
- పుట్టిన తేదీ ప్రకారం.
- ఆ.ఆ జాతి.
- పురుష.
- మనవళ్ళు.
- నిర్ణీత వయస్సు అథరైజేషన్లు.
- అంగడి కేంద్రం.
- కాది కేంద్రం.
- వ్యాపార అథరైజేషన్ ముద్రణ కేంద్రం.
- విచారణ కేంద్రం.
- ఇతర కేంద్రం.
- సేవా ప్రాంతం క్రీ.మీ. జతచేసి.
- పురుష పుట్టిన పుట్టుబంది
- కాలం గుర్తింపు ప్రకారం.
- పురుష.
- తండ్రి పేరు / భర్త పేరు పురుషుడు

29 వ్యక్తి. గ్రామీణ పంచాయితీ. ఫారం 6.

తాలూకా. జిల్లా: 19 - 19 సంవత్సరం.

క్రమ సంఖ్య.	గ్రామం పేరు.	ఇంటి నంబరు.	కుటుంబ యజమాని పేరు.		ఇంటి పన్ను.	చూచు.										ఇతర వివరాలు.
			కుటుంబ యజమాని పేరు	తండ్రి లేదా భర్త పేరు		ఇంటి సంఖ్య	ఇంటి పన్ను రసీదు సంఖ్య	ఇంటి పన్ను	నీటి పన్ను	నీటి పన్ను రసీదు సంఖ్య	దీపపు పన్ను	నీటి పన్ను	ఇతర పన్ను	మొత్తం	ఇతర వివరాలు	

Tel. Address:—Depcom,
CHITALDRUG.

In reply, please refer to
No. V.P.G.R. 13295/28-29
Enclosures. One.

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT.

Dated, Chitaldrug, 10th JULY 1929.

FROM

C. S. KUPPUSWAMIENGAR, Esq.,
Deputy Commissioner,
Chitaldrug District.

To

B. NARAYANASWAMI IYENGAR, Esq., B.A.,B.L.
General Secretary to Government,
BANGALORE.

953

Sir,

Adverting to your letter No. 4855/V.P. 9-27-19 dated 21st February 1928, requesting that circulars issued for safeguarding the interests of Village Panchayets and their funds may be revised in the light of the note sent therewith, copies of the revised circulars being forwarded for the information of Government, I have the honour to forward, herewith, a copy of the revised circular which I am issuing.

2. As suggested by the Revenue Commissioner in his letter No. C 5704/27-28 dated 30th July 1928 addressed to you, I am making it obligatory that the withdrawal forms should bear the counter-signature of the Amildars before they are accepted for payment in the Treasuries.

I have the honour to be,

Sir,

Your most obedient servant,

Sd/ C. S. KUPPUSWAMIENGAR,

Deputy Commissioner.
Chitaldrug District.

Copy of the above together with a copy of the revised circular is forwarded, with compliments, to the Revenue Commissioner with reference to his docket No. C 5704/27-28 dated 23rd May 1929.

Deputy Commissioner,

Chitaldrug District.

P. CIR. No. 1/29-30

Office of the Deputy Commissioner,
Chitaldrug District.
Dated, Chitaldrug, 10th July 1929.

C I R C U L A R.

In supercession of the circulars Nos. 1 and 2 dated 13th December 1927 issued from this office, the following instructions are issued in the matter of payment from Panchayet funds. All the Amildars and Deputy Amildar, Harihar, are requested to give effect to the modified instructions immediately.-

1. The pass books of the Village Panchayet funds should be in the name of the Panchayets and not in that of the Chairmen or the Amildar. No money should be drawn from the Savings Bank unless the voucher is accompanied by a memo from the Chairman indicating the need for the amount proposed to be drawn and the copy of the resolution of the Village Panchayet concerned.

2. As an additional safeguard, the Treasury Officer should insist on the counter-signature of the Amildar being obtained on the withdrawal form before it is accepted and payment made. No money should be drawn for works not carried out.

3. The several panchayets should send remittances of all moneys received to the Treasury ordinarily at least once a month and forthwith if they amount to Rs 100/- and more. Necessary precautions should be taken by the local authorities to guard against temporary or permanent misappropriation of Village Panchayet collections before they are remitted to the Treasury. The Panchayet Inspector should check the collections of each Village Panchayet during his tours and invariably see to the timely remittance of all collections to the Treasury making a note of action taken by him in this behalf in his diaries.

4. Cases of temporary misappropriation, if any, such are found, should be promptly enquired into and a report submitted to the Sub Division Officers for necessary action.

5. Collection work may be entrusted to the Patel and Shanbhogue after consulting the Panchayet if the latter find it difficult to have an agency of their own to carry out this work and the usual potgi paid to them whereever necessary. The Panchayet may engage the services of a literate person for maintaining the accounts whenever necessary.

6. The Village Panchayet may appoint any reliable person as pound keeper but it would always be safe to appoint the patels of the village as such.

7. The Amildars should exercise effective supervision over the expenditure in the Village Panchayets. They should have the income and expenditure of every Panchayet classified under the several heads of accounts as per forms 4 and 5 prescribed in G.O. No. 4347/L.B. 26-26-126 dated 6th January 1927 and closely watch all belated remittances and take prompt steps to set right irregularities etc.

8. In addition to the registers prescribed under the rules and to afford an easy check over the doings of Panchayets in each Taluk, there should be kept in the Taluk Office in the form of a tabular chart a list of Village Panchayets showing the collection and expenditure month by month. Whenever in respect of a Village Panchayet the collections are not being promptly remitted or the expenditure amounts to a sum higher than the income this chart will at once enable the Amildar to notice the irregularity and to take effective action. Whenever at head quarters the Amildar should devote some time daily to examine this chart and keep himself in touch with the working of the Village Panchayets.

Sd/ C.S. KUPPUSWAMIENGAR,
Deputy Commissioner.

M e m o.

Copy

" C o p y "

Deputy Commissioner,
Chitaldrug District.

D. C. I.]

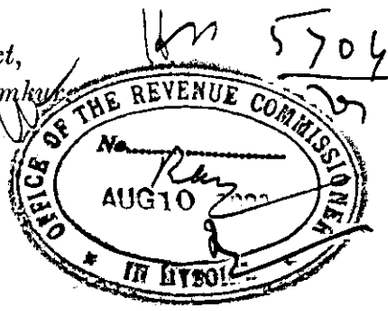
OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

No. [illegible] C 5704-28-9

Dated, Tumkur, 8th August *192* 9.

FROM

G. B. HEBLIKAR, ESQ., B.A., LL.B.,
Deputy Commissioner, Tumkur District,
Tumkur.



To

P.G.D'Souza, Esquire, B.A., B.L.,
Revenue Commissioner in Mysore,
Bangalore.

SIR,

With reference to your Memo No.C. 5704/27-28 dated 1st August 1928, forwarding a copy of letter No. C. 5704/27-28 dated 30th July 1928, addressed to the Chief Secretary to Govt: in the matter of prompt collection of taxes and withdrawal of funds at the credit of the village Panchayets in the State and calling for my views as to whether the khate and khirdi forms used for Revenue Collections with suitable modification may not do and to indicate the nature of the accounts that the chairman of the Village Panchayet will have to maintain and the alterations that may be deemed necessary in the existing prescribed forms, I have honor to state as follows:-

As regards the introduction of khate and khirdi forms for writing up Panchayet accounts, they may be introduced with certain modifications as indicated in the enclosed samples.

As regards the Amildar's countersignature to be invariably obtained on all withdrawal forms before encashment at the treasury, three points have to be considered.

(i) The very object of the Panchayet Scheme of self Govt: may be defeated by insisting upon the countersignature of the Amildar

(ii) The Amildar will not always remain in Head Quarters and the chairman or some other person will have to wait until the return of the Amildar, with much risk and expense to himself unless the Taluk Sheristedar is authorised to countersign the withdrawal form.

(iii) Is it absolutely necessary that all the Panchayets should regularly and punctually sent their monthly accounts to Taluk - offices to facilitate the preparation of accurate D. .B. state to

statements and unless they do so it is not easy for an inspecting officer to check from the existing accounts in the Taluk offices whether any Panchayet money has been spent on un-budgetted items.

To avoid these defects, every withdrawal form may pass through the Panchayet clerk who will check it and note the figures in his accounts as also the purpose for which it will be spent and whether it is a budgetted item etc,. But the countersignature of the Amildar should be required only in respect of such works as are not provided for in the budget which should be approved by the Amildar. The works provided for may be paid by withdrawals by the chairman provided the bills and pay order are passed by the panchayets. Payments for un-budgetted works should not be made, without the countersignature of the Amildar. The Panchayets should send irasals regularly every fortnight and a ledger of receipts and expenditure should be maintained by the village Panchayet clerk so that it may be possible to check at any time the receipts and expenditure of every Panchayet and the Taluk as a whole. A copy of the budget should be lodged in the Taluk office and the amount to be paid should be checked by the village Panchayet clerk with reference to the budget and the amount allotted and spent for each work should be checked beforehand by the Panchayet itself.

Lastly, as egards the nature of the accounts that the chairman of the Village Panchayet will have to maintain and the alterations that may be deemed necessary in the existing prescribed forms, the registers and forms now prescribed will quite do, but since separate khate and khirdi forms will be maintained hereafter, columns from 1 to 7 of the assessment list (V.P. Form No. 16) may be retained and the remaining headings may be deleted as this will be the main account (just like akaraband) ~~and khirdi~~ from which khate and khirdi will be prepared.

I have the honor to be,
sir,
Your most obedient servant,

for Deputy Commissioner,
Tumkur District.

D. 8/8.

8/8/49

V.P. 77-28

Ref in 30/5

No. C. 229/27-28.

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE,

Dated, Bangalore, 29th May 1929.

FROM

P. G. D'SOUZA, ESQ., B.A., B.L.,
Revenue Commissioner in Mysore.

GEN. & REV. SEC. 5345 1 JUNE 1929 L. S. G. BRANCH

To

The Chief Secretary to the Government of His Highness the Maharaja of Mysore,
Bangalore.

SIR,

I have the honour to state that the Deputy Commissioner, Kadur District has requested that the Revenue Inspectors in his District may be supplied with a copy of the Village Panchayet Regulation and a copy of the Manual of Rules and Standing Orders under the Village Panchayet Regulation as these books are required by them for reference in as much as they are also required to attend to Village Panchayet work in their hobbies. As it is the object of Government that the Village Panchayet work should be done by the Revenue Inspectors eventually and as these officers have to be trained in the work from now alone, I agree with the Deputy Commissioner, Kadur that a copy of the Regulation and the Manual may be supplied with advantage to each of the Revenue Inspectors. There are now 374 Revenue Inspectors and I therefore request that sanction of Government may be kindly obtained for the supply of 450 copies of the Regulation and Manual to enable me to distribute them amongst the Deputy Commissioners of Districts and keep the rest in reserve.

I have the honour to be,

Sir,

Your most obedient servant,

Revenue Commissioner.

Khirdi or Day book of Village panchayet Hobli Taluk

for the year 192 . . 192

Date of receipt	Khali number	Khali page	Name of Khaledar	Name of the person who paid the tax	For what year	Particulars of tax														Remarks
						House tax	Shop tax	Professional tax	Court tax	Tax on vacant site and kittalu	Other taxes under Section 37	License fee	Other fees	Cattle pound realisations	Fines	Grants and contributions.	Notice warrant fee	Interest	Total amount received	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Deputy Commissioner
Tumkur District

Khali or Ledger of. Village panchayat Hobli

Taluk for the year 19 19.

Khata No.	Name of Khatadar / Name of Khatedar	Particulars of Jamabandy. / Particulars of Jank.	amount of assessment	Khirdi page	Date of receipt	For what year	House tax	Shop tax	Professional tax	Cart tax	Dog on vacant site and kittalu	Other taxes under Section 37	Licence fee	Other fees	Cattle pound realisation	Fines	Pranami Confiscations	Forfeiture and warrant fee	Miscellaneous	Total amount received	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Assistant Commissioner
Deputy Commissioner
8/79 Tumkur District

IN ALL FUTURE COMMUNICATIONS PLEASE QUOTE—
No. C2(a)-875/28-29.
ENC. Two forms.

TEL. ADDRESS-"DEPCOM."
POST BOX NO. 34.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

41

Dated, Bangalore, the 12th December *1929*.

FROM

A. K. SYED TAJ PEERAN, ESQ., B.A.,
Deputy Commissioner,
Bangalore District.

BRG
C 5704
27-28

To

Rajakaryapravina
P. G. D'Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore,
Bangalore.

No. Lcc
DEPUTY COMMISSIONER BANGALORE DISTRICT IN MYSORE.

SIR,

SUBJECT:—

98 7

Re: the safe-guards to be provided for prompt collection of taxes and proper administration of funds of Village Panchayet.

With reference to your Memo No. C. 5704 of 1927-28, dated 30th July 1928 forwarding copy of letter of the same date addressed to the Chief Secretary to Government regarding the above subject, I have the honor to state that I agree generally with the opinion contained in the letter addressed by you to Government.

2. As regards the prompt collection of taxes I would add that the Amildar may be directed to obtain from the Chairman, a duplicate copy of the Demand for the year i.e., the Kulawar Jamabandi of the Panchayet simultaneously with the Taluk Jamabandi and countersign it and pass on one copy of it to the Revenue Inspector, for collection. One copy may be countersigned and given back to the Chairman. The Revenue Inspector will arrange to have the amount collected through the usual village agency along with the Land Revenue collections during the months of May and June if not earlier.

3. As regards the expenditure it is necessary that the Amildars should have effective control over it. All cheques should be made payable at the Treasury only after being countersigned by him. Before countersigning them he will be required to get the extract from the Panchayet cash account to know the amount allotted for the budgetted head, amount spent so far and the balance available and if the charge were to be met from the closing balance, whether he has sanctioned the amount.

4. The Pass book may be kept by the Amildar himself and intimation of receipts and expenditure alone being sent on to the Chairman for being incorporated in the accounts and finally certified once a month.

5. The Panchayet Demand and Collection Register (Khate and Khirdi) may

be in a slightly modified form of the Revenue form, as per samples enclosed with the necessary alterations. The Patel may be given the receipt form to grant receipts as Mohatarfa amounts are collected by him.

6. Receipts should not be made over to the Chairman but should be credited direct to the Treasury by the Patel or Shanbhogue as in revenue collections.

7. The Shanbhogue or Patel after crediting the money to the Treasury by means of a triplicate Chellan may furnish to the Panchayet Office, the details of credits to Treasury by means of Chellan, a copy of which may be left with him. This will be in addition to the instruction sent by the Taluk Office to the Chairman.

8. The forms relating to the Receipt and Expenditure prescribed to be maintained by the Panchayet need generally no alteration but in form (1) an entry in red ink may be made as intimation of the receipt of remittances at the Treasury is received by the Chairman either by means of the duplicate chellan or otherwise at the time of verification of the Panchayet accounts. At the end of each month an abstract may be struck showing the balances available in the Savings Bank Account with the Treasury and in other Bank or Society.

9. The sample of revised forms of the Day Book and Khirdi as recommended are also enclosed herein.

I have the honour to be,

Sir,

Your most obedient servant,

Dwarkanath

For Deputy Commissioner,
Bangalore District.

M.L.A.

Sample of revised form of "Khirdi"

1	2	3	4	5	6	Collections						Remarks
Khata Number	Name of owner	Name of occupant	Khaneshumari Number in Khata or occupation	Nature of demand with details including up arrears if any.	Date.	House-tax	Tax on shops	Cart tax	Vacant site	other taxes	Total	
						7(a)	(b)	(c)	(d)	(e)	(f)	

Sample form of revised "Day-book"

Date	Number of Khata	Name when received	Amounts.						Remarks.	
			House-tax	Tax on Shops	Cart tax	Vacant site	Other taxes	Total		
1	2	3	4	5	6	7	8	9		

Tel. Address:—Depcom,
CHITALDRUG.

In reply, please refer to
No. V.P.G.R.3780/29-30.
Enclosures.

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT.

Dated, Chitaldrug, 23rd October 1929.

FROM

C. S. KUPPUSWAMIENGAR, ESQ.,
Deputy Commissioner,
Chitaldrug District.

661

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE. No. 1666 OCT 25 1929

To

S. Shamanna Esquire B.A.,
Comptroller in Mysore,
Bangalore.

Sir,

C1606 30

Adverting to your letter No.72/S.B. dated 22nd August 1929 calling for my views as to the desirability or otherwise of amending the Village Panchayat Rules so as to have an effective control over the expenditure in the Village Panchayat Funds, I have the honor to state as follows:-

The Village Panchayat Regulation and the rules issued thereunder authorise the Chairmen of the Village Panchayats to draw Panchayat money without the permission or knowledge of the Taluk Amildars and to retain in their hands collections till they amount to Rs 100. The powers of Chairmen are thus very wide. The Amildars can only exercise general powers of inspections, supervision and control over the Panchayats within their Taluks under Section 45 of the Village Panchayat Regulation. Beyond this, they have no check over the expenditure of Village Panchayat funds. It will thus be possible for unscrupulous and dishonest Chairmen to draw money even when there is no actual necessity and use it for their own use or to get public works done under the half a day weekly labour system, charge for them and appropriate the charges. Misappropriation of funds may also result in some cases if the collections are allowed to remain in the hands of the Chairmen till they amount to Rs 100. The Village Panchayat Regulation or rules issued thereunder do not require Taluk Amildars or Sheristedars to look into the withdrawals from Village Panchayat Savings Bank accounts at the Taluk offices. In these circumstances it seems very necessary for sometime at least that Amildars should have some effective control over the expenditure in Village Panchayats and that the Chairmen should not be allowed to retain large sums in

their hands. The existing rules require to be amended suitably. As regards withdrawals from the Savings Bank I think it is desirable that the Amildars should countersign the withdrawal forms before payments are made by the Treasuries.

I have the honor to be,
S I R,
Your most obedient servant,

(Sd) C. S. Kuppuswamiengar,

Deputy Commissioner,
Chitaldrug District.

[illegible]

Copy of the above is forwarded with compliments to the Revenue Commissioner in Mysore together with a copy of the Comptroller's letter.

Deputy Commissioner,
Chitaldrug District.

Letter No.72/S.B. dated 14-9-1929 from the Comptroller in Mysore to the Deputy Commissioner, Chitaldrug.

I have the honor to state that the Village Panchayat Regulations and the Rules issued thereunder allow the Chairman of Village Panchayats to draw Panch-yat money without the permission or knowledge of the Taluk Amildar and to retain in their hands collections till they amount to Rs 100. Thus the powers of the Chairmen are very wide & Amildars have no power to exercise immediate check over the expenditure of the Village Panchayat Funds or to look into the withdrawal from Village Panchayat Savings Bank accounts at Taluk offices, so that it may result in the misappropriation or defalcation of Village Panchayat Funds.

In these circumstances it seems necessary that Amildars should have some effective control over the expenditure in Village Panchayat funds and that Chairmen should not be allowed to retain large sums in their hands. I request therefore that you will be so good as to favor me with your opinion as to the desirability of amending the existing rules in this behalf. A very early reply is requested.

%%%%%%%%%%%%%%%%%%%%%%

"C O P Y."

DEPUTY COMMISSIONER.

No. A5.C. 498/29-30.

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT.

DATED, SHIMOGA, 7th November 1929.

From

M. N. BALA RAJ URS, ESQR., B. A.,
Deputy Commissioner,
Shimoga District.

7654

To

Rajakarya Praveena P.G.D'Souza Esquire, B.A., B.L.,
Revenue Commissioner in Mysore, BANGALORE.

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE.

Sir,

With reference to your letter No. C. 1606/29-30 dated 1-11-29 calling for my views as to the desirability or otherwise of amending the Village Panchayet Rules so as to have an effective control over the expenditure of the village Panchayet Fund, I have the honour to forward herewith a copy of letter No. L. 782/29-30 dated 31-8-29 addressed to the Comptroller by me when I was in charge of the Mysore District expressing my views on the subject and to state that I hold the same opinion as even now.

I have the honour to be,

Sir,

Your most obedient servant

G. Krishna Rao

For Deputy Commissioner,
Shimoga District.
(on tour)

G.R.N.

Serial No.

4A

L.B 93-28-T 23 of 25.3.29 wherein an expenditure of Rs 5D for seeing sea passage ~~etc~~ in the Nagarmukh arrangements Sanctd out of the discretionary grant as a special case with certain observations. No other references are traceable.
BS
26/8/29

This is the file I had in mind

It is for consideration whether the said order is not unofficial and whether fresh order need issue. Para 2 of the Govt 1/29 gives ample discretion to Govt. Govt need issue a circular may perhaps issue
Jan Rees) 27/8

Please put up file leading to the order of 1st inst. 27

Sec.
30/8
WD

Q Submitted with the Connected file
BS 30/8/29 Jan Rees) 2/9

A sum of Rs 500 is placed at the disposal of Dep. comrs to meet unforeseen expenditure of an urgent nature on public purposes. They have been given

WD 01684—GPB—30,000—20-4-29.

Appendix F G—1

17

SUBJECT.....

.....

.....

Section VB

File No. 52-29

Serial No. 1

No. L 3290

Diary No. of letter replied to..L 5342

General and Revenue Secretariat

(VB)

the *192*

To

The Revenue Commr

in Mysore

Date of issue.....7/11/29.....

Signed by.....for Secy.

Sir,

I am directed to request you to be so good as to forward early an up-to-date ~~compilation~~ set of circulars issued by you, in regard to the administration of Village Sarvekars in the State required for incorporation in the V.P. manual now in print. The matter may kindly be treated as urgent.

I have etc

List of enclosures.....

Copied by.....

Examined by.....

over

30/11

WD 063—GPB—20,000—1-8-29

for Genl Secy to Govt

8/12

Letter No. L. 782-29 dated 31st August 29 from the Deputy Commissioner, Mysore, District. to the Comptroller to the Government of Mysore, Bangalore.

=======

With reference to your letter No. 72/S.B. dated the 22nd August 1929 calling for my opinion as to the desirability of amending the existing villge Panchayet Rules so as to give the Amildars greater control over the administration of village Panchayet funds, I have the honour to state that it is the desire of Government that the should exercise responsible Control over their respective Panchayets Village Panchayets. If the Amildars are given so much control over the expenditure as suggested by you the village Panchayets may not realise their responsiblikies.

2. There is already a safe guard in the Regulation itself to guard against mis-appropriation by the Chairman. Rule 2 of the rules published under Government Notification No. L. 4346 L.B. 26-26-127 dated 6th January 1927 lays down that "all collections shall be in the custody of the Chairman of the Panchayet who shall credit them to the Panchayet Fund at least once a month, provided that when the collections in his custody amount to Rs100/- and more they should be remitted forthwith". According to this provision, the Chairman cannot retain in his hands collections indefinitely till they amount to Rs100/- . The longest period that he can keep themoney, if it is less than Rs100/- is one month, which may be allowed and I do not think that this rule calls for a change.

3. The village officials keep much bigger amounts with them in the course of a month. If any misappropriation takes place the delinquent may be proceeded against under the Criminal Law.

==========

" Copy "

G. Krishna Rao

For Deputy Commissioner,
Shimoga District.

G.R.N.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

In all future communications please quote—
No...C2(a).L-2085/29-30
Enc. One.

Dated, Bangalore, the 16th November ..... 1929.

C 1606/29-30

FROM A. K. SYED TAJ PEERAN, ESQ., B.A.,
Deputy Commissioner,
Bangalore District.

TO Rajakaryapravina
P. G. D'Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore,
Bangalore.

8116

SIR,

Subject :— Re: the desirability or otherwise of amending the Village Panchayet Rules so as to have an effective control over the expenditure in the Village Panchayet Funds-

---

With reference to your docket No.C. 1606/29-30 dated the 1st instant, forwarding copies of letter No. V.P. G.R. 3780/29-30 dated 23rd October 1929 received from the Deputy Commissioner, Chitaldrug District on the above subject, for expression of views, I have the honor to forward herewith copy of this office letter No.C2(a).L-1706/29-30 dated the 6th instant, addressed to the Comptroller to the Government of Mysor for perusal.

I have the honour to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,
Bangalore District

M.L.A.

Letter No. C2(a).L-1706/29-30 dated 4th November 1929 from the Deputy Commissioner, Bangalore District, tothe Comptroller to Government of Mysore.

51

With reference to your letter No.72/S.B. dated the 22nd August 1929, re: the desirability of amending the existing rule issued in Notification No.L.4346/LB. 26-26-127, dated 6th January 1927, to allow the Chairman of Village Panchayet to draw Panchayet money etc., I have the honor to state that the Amildar should have effective control over Panchayet funds.

The Regulation requires to be amended to this extent, that all withdrawal forms should be scrutinised and countersigned by the Amildar before they are accepted by the Treasury. The Patels and Shanbhogs should not be permitted to meet the demands of the Chairman and no transactions should be permitted between them.

" C O P Y "

For Deputy Commissioner,
Bangalore District.

M.L.A.

Tel. Address:—Depcom. Hassan.

In reply please refer to
No. L.Dis.C.S.28-29
Encl:

OFFICE OF THE DEPUTY-COMMISSIONER,
HASSAN DISTRICT,

Dated, Hassan, the 15th November *192*9.

From

S. ABDUL WAJID, Esq., B.A.,
Deputy Commissioner, Hassan District.

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE. No. 111 To NOV 18 1929

C 1606 B&G 29-30

RAJAMAHYAPRAVINA

P. C. D' SOUZA, Esq., L.A., B.L.,
Revenue Commissioner in Mysore,
Bangalore.

8156

Sir,

With reference to your docket No.C.1606/29-30 dated 1st November 1929, calling for an expression of my views in re: the desirability or otherwise of amending the Village Panchayet Rules, so as to secure effective control over the Village Panchayet Funds I have the honour to state that I quite agree in the view that it is very desirable that the local officers should have sufficient control over the village Panchayet Funds and that the amendment of the rules in this behalf is very necessary. I enclose herein for information a copy of my letter No.L.Dis.C.285-29 dated 24th September 1929 addressed to the Comptroller in Mysore in reply to his communication on the subject.

2. I find from the copy of the Chitaldroog Deputy Commissioner's letter received with your docket under reply, that he has suggested that withdrawal vouchers should be countersigned by the Amildar. This in itself does not appear to be a sufficient safeguard against possible malpractices for which there is ample scope at present and I think that sufficient precaution is necessary in regard to the remittances of collections of Village Panchayet Revenue. Under the existing rules, the Chairman of the Panchayets could be allowed a permanent advance of a sum not exceeding Rs.50/- each to meet urgent petty expenses and it does not therefore seem to be necessary to have any more money with them and the collections may be remitted to the Treasury or Bank then and there in which

which Village Panchayet Funds are deposited. As it may not be possible to send remittances to the Treasury or Bank frequently but promptly monthly remittances may be insisted upon and the collections allowed to remain with the Patels and Shanbhogues of the villages concerned till they are remitted since the collection agency may not always be the Patels and Shanbhogues themselves and there is no provision made in the existing rules to insist upon the collection agency employed by Panchayets to furnish security.

3. As regards the withdrawals of money from the Treasury or Bank, it seems that mere countersignature of vouchers by the Amildars is not sufficient to secure the desired control over the Panchayet Funds. The funds of Panchayets are held in Government Savings Bank deposits in this District and according to the existing rules, the Treasuries or Banks with which the funds are deposited cannot insist upon production of such countersigned vouchers and refuse payment for want of them; particularly so long as the accounts stand in the names of Panchayets and Chairmen are authorised to operate upon them. Even if the departmental rules of Panchayets are amended so as to insist upon amounts being drawn on vouchers so countersigned, it may not be possible to readily find out and take action if vouchers are presented without such counter signature and amounts drawn and misappropriated by the Chairmen of Panchayets. To avoid these difficulties and secure satisfactory control over the Village Panchayet Funds, I am strongly of opinion that the Village Panchayet Funds should be held in the names of the Amildars of Taluks for the Panchayets and the Amildars alone authorised to operate upon them as Trustees.

4. I request therefore that the Government may be moved in the matter and their orders obtained on the subject at an early date. In this connection, I may mention that there are already many complaints of temporary misappropriations of Panchayet revenue by the Chairmen and warnings given to them against such malpractice do not seem to have had any effect on them.

I have the honour to be,
Sir,
Your most obedient servant,
for Deputy Commissioner.

54

Letter No. D.Dis.C.285-29 dated 24-9-29 from the Deputy Commissioner Hassan District, to the Comptroller in Mysore, Bangalore.

With reference to your letter No. 72/S.B. dated 22nd August 1929, calling for an expression of my opinion in ~~xxxx~~ re: the desirability of amending the existing rules so as to ensure efficient control over the Village Panchayet revenue by the Amildars, I have the honour to state that I quite agree with you in thinking that the rules in this behalf require modification.

I would suggest that the Village Panchayet Revenue may be allowed to be deposited in the Government Savings Bank in the name of the Amildars of the Taluk for the Panchayet concerned instead of in the name of the Chairmen of the Panchayet as at present, and that the Patels and Shanbhogues of revenue villages alone may be authorised to collect Panchayet rev nue and credit the same once in a month, without allowing any discretion to the Panchayets to appoint collection agency if they choose, since the existing rules are not clear on this point.

"COPY"

P. Chickanna

for Deputy Commissioner,

Hassan District.

I.S.D.

677

In all future correspondence please quote this
No. A10-C.772/29-30.
Encls: Nil

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT.

Dated, Kolar, the 20th November 1929

Lsg Mr. 24/11

FROM

A. V. RAMANATHAN, ESQ., B.A.,
Deputy Commissioner,
Kolar District.

GEN. & REV. SECTT. 2447 23 NOV. 1929 L. S. G. BRANCH

Mr. S S 24/11/29

To

B.Narayanaswamy Iyengar, Esq.,B.A.,B.L.,
SECRETARY TO GOVERNMENT OF MYSORE,
General *Department,*
Bangalore.

SIR,

Amendment - village Panchayet Rules - Powers of Chairmen to draw and retain collections.

===

With reference to your docket No.C.1606/29-30 dated 1-11-29 calling for my views on the above, I have the honour to forward herewith a copy of my letter No.A10-C.772/29-30 dated 28-8-29/2-9-29 sent in reply to the Comptroller to his letter No.72/S.B. dated 22-8-1929 on the same subject.

I have the honour to be,
S i r,
Your most obedient servant,

BKG 23/11 C/1606 29-30

OFFICE OF THE REVENUE COMMISSIONER No. 111 NOV 29 1929 IN MYSORE.

A.R. 20/11/29

Deputy Commissioner,
xxx Kolar District.

Remarks L 3783 Dt 28-11-29

Forwarded with Compliments to the Revenue Commissioner in Mysore.

By order

for General Secretary to Govt

Letter No.A10-C.772/29-30 dated 2-9-29, from the Deputy - Commissioner,Kolar District, to the Comptroller to the Government of Mysore,Bangalore.

=====

Amendment - Rules - Village Panchayet Funds - Powers of Chairmen to draw and retain collections.

====

With reference to your letter No.72/S.B. dated 22-8-1929 calling for my opinion on the above, I have the honour to state that no withdrawal takes place without the knowledge of the Amildars - ordinarily in this District. The Taluk Sheristedars are also - instructed to verify at the time of payment whether it is for - sanctioned bill or other authorised charge.

2. The other rule is all right and necessary. It is necessary to allow freedom to village Panchayets. The Chairmen will be prosecuted if they misappropriate. Local Inspections and check will be increasingly regular.

====

" C O P Y "

Deputy Commissioner,
Kolar District.

A.R.
20/11/29.

D&S.]

No. A.2. 484-29.

Enc. Two

Office of the Deputy Commissioner
Kadur District.

Dated, Chikmagalur, 27th November 1929

From

H. V. Ramaswami, Esq., M.A., B.L.,
Deputy Commissioner,
Kadur District.

C 1606 29-30
OFFICE OF THE REVENUE COMMISSIONER IN MYSORE
No. 444
NOV 29 1929
8984

To
Rajakarya Pravina
P.G. D' Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore.
Bangalore.

Sir,

With reference to your letter No. C. 1606-29 dated 1-11-1929, calling for my views on the desirability or otherwise of amending the Village Panchayet Rules, so as to have an effective control over the expenditure of the Village Panchayet funds, I have the honor to submit herewith copy of my letter No. A.2.484-29 dated 15th November 1929, addressed to the Comptroller to Government furnishing my opinion in the same matter.

2. I am also enclosing herewith for ready reference copy of my letter No.A.2.289-28 dated 22-1-1929/9-2-1929 addressed to you furnishing my opinion with regard to the procedure for the collection of taxes in Village Panchayets and the admnistration of funds etc.

I have the honor to be,
Sir,
Your most obedient servant,

M. Ramaswami

For Deputy Commissioner,
Kadur District.

verification of sanction, provision in the Budget, Panchayet Proceedings etc.. In the absence of such counter-signature the Treasury should refuse to pay the money. This will not only regulate expenditure but also keep the Taluk Office in touch with the progress of Works etc.,

5. I am of opinion that the existing rules of procedure may be modified on the lines indicated above, which can be expected to safeguard the financial interests of the Panchayets. I am also herwith enclosing copy of my letter addressed to the Revenue Commissioner with reference to change of forms etc., for your information.

I have the honour to be,

Sir,

Your most obedient servant,

Sd/- H.V. Ramaswami.

Deputy Commissioner

Kadur District

"Copy"

for Dy Commissioner
Kadur Dt.

Appendix F G—1

19

SUBJECT.....

.....

.....

Section V P

File No. 64-29

Serial No. R

D.O. No. L. 5967.

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

To

The Revenue Commr
in Mysore

Date of issue 8-2-1930

Dear Sir,

I am desired to invite
reference to this office letter
No. L 3290/V P 64-29-1 dated
7-11-29 and the subsequent
reminder No. L 4490 dated
18-12-1929 requesting you
to forward an up to date
set of Circulars issued by
you in regard to the
administration of Village
panchayats in the state
and to request you to

List of enclosures.....

Signed by Mr T K Somasekara Iyer

Copied by June 11-2-30

Examined by.....

over

WD 063—GPB—20,000—1-8-29

D. C. 1]

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.

No. A2-454-29.
Enc.

Dated Chikmagalur, 15th Novr. 1929.

FROM H. V. Ramaswami, Esquire, M.A., B.L.,
DEPUTY COMMISSIONER,
KADUR DISTRICT.

To

S. Shamanna, Esquire, B.A.,
Comptroller to the Government of Mysore,
BANGALORE.

Sir,

With reference to your No. 72/S.S. dated the 22nd August 1929 requesting to furnish my opinion as to the desirability of amending the existing rules regarding the powers of the chairman of the Village Panchayets to retain in their hands Panchayet Funds not exceeding Rs. 100/- as at present and withdrawing from the V.P. S.B. Accounts at the Taluk Treasuries over which withdrawl the Amildars have no immediate check, as at present in vogue, etc., I have the honor to state as follows:-

1. According to G.O. No. L.545-57/V.P, 1-27-16 dated 27-7-27, the Patels and Shanbhogues are entrusted with the collection of work and the rule that the chairmen may keep with them collections up t Rs. 100/- becomes inoperative. It is desirable that all the collectio of the month must be credited to the Savings Bank Account in the Treasury before the end of the month.

3. The Khathes and Khirdis must be written by the Shanbhogues invariably and the Khirdi must accompany the remittance at the end of each month and the Treasury must certify in the Khirdi the amount so credited simultaneously as they enter the credit in the S.B. Pass Book. This system affords facility for the inspecting Officers to check during their tours of inspections, the collections and the credits to the Treasury.

4. All withdrawls by the Chairman of the Village Panchayet should be on forms countersigned by the Amildars and in their absence from Head Quarters by the Taluk Sheristedars, after proper verification

P.T.O.

Copy of letter No. A.2-269-28 dated 22nd January 1929/9th February 929, from the Deputy Commissioner, Kadur District, to the Revenue Commissioner, in Mysore, Bangalore.

With reference to your memo No. C. 5704 dated 1-8-28, calling for my opinion re: the procedure for the collection of taxes in Village Panchayets, and the administration of funds, etc., I have the honour to state that the following procedure may be adopted by Village Panchayets.

1. The assessment lists should be prepared in the printed register (Form 16) in serial order on the basis of Kaneshumari,, Hittal list etc., only columns 1 to 7 being filled up. This is a permanent record, corresponding to the Khetwar in the Revenue Accounts; the assessment list of one year being revised in the succeeding year in the light of any variation in the valuation of the properties entered therein. This work of compilation has to be done by the Shanbhogue, and he should be held responsible for any omissions that might occur therein. The period during which action should be taken for the completion of this work is given in the calendar of Panchayet work issued already(copy enclosed). The demand lists should be placed before the Amildar at the time of the Taluk Jamabandy and later on before the Huzur Jamabandy Officer, for inspection.

2. After the assessment lists is passed by the Panchayet, a Kuluwar Khate including arrears of previous years should be prepared by the Shanbhogue within 5 days together with an abstract of the demands in the enclosed form (A).

3. A receipt book, the pages of which are serially numbered should be given if necessary, to the patel with a copy of the khate, for purposes of collection work. The original assessment list (form No. 16) original khate, and abstract of Demand for the year should be with the Chairman.

4. At the end of the day or at the end of suitable periods to be prescribed the amount collected should be entered in the Day Book, with the Chairman, who will note to that effect on the counterpart of the last paid receipt in the Receipt Book.

5. The amount with the receipt book. and an abstract chellan (form B enclosed) should be taken to the Panchayet clerk in the first instance He will check it and enter receipts in Form 4 Register, initial in the chellan (Form B) and issue the pass book if it is kept in the Office for crediting the amount to the S. B. Account. After crediting the money, the Pass Book will be brought back to the Panchayet clerk, who will endorse both on the last counterfoil of the paid receipt in the receipt book, and in the abstract chellan (Form B), that the money has been credited. This abstract may be filed in the office(when societies have the custody of the Panchayet Funds, these abstract chellans should be sent to the Taluk Office for file, the Secretary of the Society doing all the work of the Panchayet Clerk). The Treasury Officer should in no case receive amounts unless the S.B. chellan has been initialed by the Panchayet Clerk.

6. When the Amildar, Sub Division Officer, District Economic Superintendent and the Panchayet Inspector, visit a village, they may take at random a few of the Abstract chellan (Form B) and verify the entries therein with the Day Book, receipt Book, etc.,

7. In the case of withdrawals, the form must be filled up and signed by the Chairman. This must be accompanied by the extract of the Panchayet Proceedings or order of the Amildar or other Higher Officers, sanctioning the expenditure. The withdrawal form should be presented to the Panchayet Clerk, first, with an application for withdrawal in form (C) The Panchayet Clerk should make sure that the expenditure is allowable, and initial in the withdrawal form after entering in form 5 Register etc., The Treasury Officer should in no case make payments unless the withdrawal form is passed by the Panchayet Clerk. The withdrawal application

application (formC) should be filed by the Panchayet Clerk. The Amildar, SubDivision Officer, or District Economic Superintendent, whenever they visit the villages will take at random a few items of expenditure, and verify the accounts.

5. Statements in forms 11, 12, 13 & 14 should be sent every month to the Deputy Commissioner, through the Sub Division Officer, and the review may be submitted to the Revenue Commissioner once a ~~xxxkkx~~ quarter.

Alteration of Form.

1. As already indicated, the assessment list (form 16), may have columns 1 to 7 only and others omitted. Instead, columns 4 to 9 may be repeated as many times as the page admits, so that the book may serve for a number of years.

2. Khate in form A may be introduced.

. The assessment list as at present prescribed is really cut up into 2 seperate forms. One similiar to the khetwar and the other to the khate of the Revenue Accounts.

3. Form B should be made to accompany the amount to be credited to the S.B. Account.

4. Form C must be used whenever amounts are withdrawn from S.B. Deposits. If approved 100 forms of each of forms B and C will be arranged to be cyclostyled and tried so that, if any, difficulties arise they may be reported after due experience.

======

C O P Y.

For Deputy Commissioner,

Kadur District.

AG A.

No. D 2 L. 782/29

Office of the Deputy Commissioner,
Mysore District.

Dated Mysore,....29th November.....1929.

C1606/29-30

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE. FROM No. 18118. DEC 4 1 J

FROM

K. V. ANANTARAMAN, Esq., B.A.,
Deputy Commissioner,
Mysore District.

To

P. G. L'Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore, Bangalore.

Sir,

With reference to your Docket No. C. 1606/29-30 dated 29th October calling for my opinion on the desirability or otherwise of amending the Village Panchayet Rules on the lines indicated by the Deputy Commissioner of Chitaldrug in his letter to the Comptroller, I have the honour to state that I do not consider that any such changes are required. The object of organising the Village Panchayet Scheme is to develop local initiative and responsibility in all matters relating to the requirements of a village. The existing rules provide for the Panchayet to levy even optional taxes and to administer, subject to certain rules, the funds raised by them. Mismanagement and malversation of funds can be avoided if the Amildar and the Revenue Inspectors during their tours, for sometime to come, make it a point regularly to enquire about the working of the Panchayets. The Amildar can by periodically looking into the Savings Bank Ledger find out how the collections of the Panchayets are being remitted and how the withdrawals compare with the expenditure provided in the budget approved by him. If so much is done I do not think why there should be any danger at all. The real trouble is that the Amildars do not devote any personal attention to the matter and allow matters to drift. If under the existing circumstances the withdrawal of money by the Panchayets is made permissible only upon countersigned vouchers by the Amildars it will develop complaints and troubles of a totally different kind.

The Proposals indicated by the Deputy Commissioner of Chitaldrug are in my opinion likely to deaden responsibility in the Office Bearers of the Village Panchayets and also such curtailment of the freedom now allowed to them is likely to be resented and misunderstood.

I have the honour to be,

Sir.

Your most obedient servant,

Deputy Commissioner,

Mysore District.

No. C - 1980 - 29-30

Enclosures.

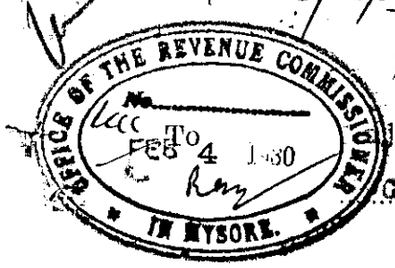
OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated, Tumkur, 1st February 1930.

FROM

G. B. HEBLIKAR, ESQ., B.A., LL.B.,
Deputy Commissioner, Tumkur District,
Tumkur.

C/1606/29-30



To

Karyakarya-Pravina,
G.D'Souza, Esqr:, B.A., B.L.,
Revenue Commissioner in Mysore,
Bangalore.

SIR,

With reference to your No. 1606/29-30 dated 1-11-1929, calling for my views in the matter of the desirability or otherwise of amending the Village Panchayet Rules so as to have an effective control over the expenditure from Village Panchayet funds, I have the honor to invite kind reference to my letter No. L.Dis. C. 530/28-29 dated 6-8-1929 containing among other matters, my views in respect of countersignature of the Amildar on all withdrawal forms presented by the chairmen of Village Panchayets at Taluk treasuries as also the time limit within which the chairmen should remit panchayet collections to the treasury.

I am of opinion that in order to avoid misappropriations the chairmen of Panchayets may be required to remit the amount whenever it aggregates to Rs 100/- or once every fortnight in other cases.

I have the honor to be,

sir,

Your most obedient servant,

For Deputy Commissioner,
Tumkur District.

AD. 1/2.

WD 546—(3PB—50,000—4-9-29Y

192

From

To

Dated

Despatched

Received

General No. _____

No.

Enclosure No.

FORM 17.

(SEE RULE 20.)

Notice of demand.

Take notice that the Chairman of the Village Panchayet of ..... demands from you the sum of Rs ..... due to the said Village Panchayet on account of..... for the year 19 —19 , and if the sum due is not paid into the office.....at.....or if sufficient cause for the non-payment is not shown to him or to..... .....within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Signature of the Chairman.

Dated ....

To..... .....

.....

....

FORM 18.

(SEE RULE 22.)

Distress Warrant.

(Here insert the name of the Officer charged with the execution of the warrant.)

Whereas..... .. ..of.....has not paid or shown sufficient cause for the non-payment of the sum of rupees.....detailed in the margin although the said sum has been duly demanded from the said.....and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said .... (or, as the case may be any goods and chattels found on the premises detailed in the margin) to the amount of the said sum of.....rupees, together with..... .....for warrant fee, making together with a sum of rupees ..... and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due and the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the amount due and the fee..... and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said.....you are to certify the same to me together with this warrant.

(*Signature or stamp of the Chairman of the Village Panchayet of*.. .. ..)

Date.....

NOTIFICATION.

No. 4347—*L. B.* 26-26-126, *dated 6th January* 1927.

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under Section 65 of the Mysore Village Panchayet Regulation, 1926, and all other powers in this behalf, the following rules are made by the Government:—

Levy of taxes.

The rates of taxes leviable under Section 36 shall be fixed by the Panchayet and shall not exceed those noted below:-

A. House tax.

		Rs.		Rs.	Per annum. Rs. a. p.
Class A—Buildings of the value exceeding		25	but not exceeding	50	0 8 0
„ B	Do	50	do	200	1 0 0
„ C	Do	200	do	400	2 0 0
„ D	Do	400	do	600	3 0 0
„ E	Do	600	do	800	4 0 0
„ F	Do	800	do	1,000	5 0 0
„ G	Do	1,000	do	1,500	7 8 0
„ H	Do	1,500	do		10 0 0

B. Shop tax.

			Per annum. Rs. a. p.
1. Wholesale shop (Mandy)	1st Class	.. .. ..	25 0 0
	2nd „	.. .. ..	20 0 0
	3rd „	.. .. ..	15 0 0
	4th „	.. .. ..	10 0 0
2. Other shops	1st „	.. .. ..	25 0 0
	2nd „	.. .. ..	10 0 0
	3rd „	.. .. ..	6 0 0
	4th „	.. .. ..	4 0 0
	5th „	.. .. ..	2 0 0
	6th „	.. .. ..	1 0 0

C. Tax on places of trade or business.

1st Class	.. ..	..	25 0 0
2nd „	.. ..	..	20 0 0
3rd „	.. ..	..	15 0 0
4th „	.. ..	..	10 0 0
5th „	.. ..	..	6 0 0
6th „	.. ..	..	4 0 0
7th „	.. ..	..	2 0 0
8th „	.. ..	..	1 0 0

D. Cart tax.

Single bullock carts Waddara bandies	1 0 0
Other double bullock carts	2 0 0

E. Tax on vacant sites and hittals.

1. Village site land occupied by house and backyard attached thereto, when the area occupied exceeds ten guntas in the Maidan parts and twenty guntas in the Malnad.	For the area in excess of 10 guntas in the Maidan parts and 20 guntas in the Malnad.	Annas four per one hundred square yards.
2. Other occupied land not being a Revenue Survey number left vacant within the village site, whether it is a building site or land ordinarily used for purpose of agriculture.	For the whole area	

2. Every Panchayet shall as soon as possible after its first constitution take steps for levying the taxes that are leviable under Section 36 of the Regulation. The rates fixed may be less than those prescribed in Rule 1, but shall not exceed those rates.

3. When a Panchayet proposes to levy a tax cess, rate or fee under Sections 36 and 37 of the Regulation or when it proposes to enhance the rate of any tax, cess, rate or fee for the time being in force, it shall publish the proposal by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

4. Any person objecting to the imposition of a tax, cess, rate or fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

5. The Panchayet shall consider all objections or suggestions made under Rule 4 on the date fixed and on the following days, if necessary, and may approve of the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

6. *Persons liable to pay tax, cess or rate.*—The taxes on houses, carts, vacant sites and hittals shall be payable by the owner and in default by the person in occupation or possession. The tax on shops or places where a trade or business is carried on, shall be payable by the person who keeps the shop or is engaged in the trade or business, provided that in the case of an itinerant trader:

(*a*) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a person having his residence outside the Mysore State in the place in which he is found trading;

(*b*) a certificate should be granted, signed by the Chairman of the Village Panchayet collecting the tax that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him by any other Village Panchayet in respect of his trade.

7. *Exemptions.*—No tax, cess or rate shall be leviable in respect of any building or part of building or vacant site or hittal, owned by the Palace or used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja.

8. No tax, cess or rate shall be leviable—

(*a*) on any building if its value does not exceed Rs. 25.

(*b*) on any village site, land occupied by houses and backyards attached thereto, if the house andback yard do not occupy more than ten guntas in the Maidan parts and 20 guntas in the Malnad.

P Kindly send me same as a ruling in any case immediately as they have to be incorporated in the revised V. P. manual and printed early.

Yours Sincerely

9.1.30.

(*c*) on any building or part of any building or vacant site or hittal

(i) belonging to Government or the District Board and used solely for the public purposes and not used or intended to be used for residential purposes or for purposes of profit;

(ii) used as a place of public worship or used for a charitable or common purpose.

9. No tax shall be leviable in respect of carts:

(*a*) belonging to persons whose primary and sole occupation is agriculture even though they may occasionally hire out their carts during other than agricultural seasons provided they are not stone waddars, merchants, traders, contractors, etc., who follow some other profession or occupation besides agriculture;

(*b*) belonging exclusively to Mutts and exclusively and habitually used in connection with the farming of Mutt lands;

(*c*) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

10. Toties, Talaris and Nirganties who actually do the work of their offices in the villages under the jurisdiction of the Panchayet and properties owned by them or in their occupation shall be exempted from taxation under Section 36.

11. *Assessment list.*—Every Panchayet shall cause an assessment list to be prepared for the levy of the following kinds of taxes:—

(*a*) tax on houses,

(*b*) tax on shops or places of trade or business,

(*c*) cart tax,

(*d*) tax on vacant sites and hittals, and

(*e*) any other tax, cess or rate which the Panchayet is authorised to levy.

12. The assessment list shall be in form No. 16.

13. As soon as the assessment is completed and columns 1 to 9 of the assessment list are filled up, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet that the list is open for inspection at the office of the Panchayet and that objections will be considered and decided by the Panchayet on a day which shall not be within 30 days of the date of the notice aforesaid.

14. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charges.

15. All objections to the assessment will be considered and decided by the Panchayet on the date specified in the notice published under Rule 13 or on any later date to which the meeting may be adjourned, and the decision of the Panchayet shall be communicated to the person objecting to the assessment. An appeal shall lie to the Assistant Commissioner and, if there is no Assistant Commissioner, to the Deputy Commissioner from the decision of the Panchayet if it is presented within 30 days of the date of the communication of the decision and the order of the Assistant or the Deputy Commissioner shall be final. The Panchayet shall cause all amendments necessary in accordance with the order of the Assistant or the Deputy Commissioner when an appeal is preferred and the decision of the Panchayet in other cases, to be made in the assessment list which shall be authenticated by the signature of the Chairman.

16. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax, cess or rate leviable throughout the official year to which the list relates.

17. It shall not be necessary to prepare a new assessment list every year. The Panchayet may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of Rules 13, 14 and 15 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

18. *Recovery of dues.*—The taxes leviable under section 36 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State. The taxes, cesses, rates or fees imposed under Section 37 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the Panchayet.

19. All taxes, cesses, rates and fees shall be payable to such person as may be specifically authorised by the Village Panchayet for the purpose.

20. Where any tax, cess or other due shall remain unpaid for fifteen days after the same is due, a notice in writing in Form No. 17 signed by the Secretary and in his absence by the Chairman shall be served upon the person or persons liable to pay the tax, cess or other due.

21. If within fifteen days from the service of such notice of demand the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable property of the defaulter unless cause is shown to the satisfaction of the Chairman for the non-payment.

22. Every warrant of distraint and sale of property shall be in Form No. 18 and shall be signed by the Chairman and for every such warrant a fee of two annas shall be recovered from the defaulter. Such warrant shall be executed by such person as may be appointed by the Panchayet for this purpose.

23. When property is distrained, an inventory of such property shall be made at once, a copy of which shall on demand be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.

24. The distraint and sale shall be subject to the provisions contained in Rules 25 to 32 *infra*.

25. No person executing any process directing or authorising the seizure of movable property shall enter any dwelling house after sunset and before sunrise.

26. No outer-door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.

27. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.

28. The following property shall not be liable to distraint:—

(*a*) the necessary wearing apparel and bedding of the defaulter, his wife and children,

(*b*) the tools of artisans, and

(*c*) where the defaulter is an agriculturist his implements of husbandry and such cattle and seed grain as may, in the opinion of the Chairman of the Panchayet, be necessary to enable the defaulter to earn his livelihood.

29. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

30. When the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

31. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or due and of the said expenses including the expenses of the sale, shall be returned on demand if made within six months after date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

32. If any claim shall be set up by a third person to movable property distrained, the Panchayet shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained, from seeking relief in a Civil Court having jurisdiction.

By Order,

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

FORM 16.

(See Rule 12.)

Assessment list of Village Panchayet,.....Hobli,.....Taluk for the year 19 -19

Serial No.	Number or name of property	Name of person assessed	Valuation or other data for assessment	Amount of tax assessed for the year		Initials of Chairman with date	Arrears, if any, due at the end of the previous year	Total amount due	Details of collection															
				Original	Final				Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance	Date of payment	Amount collected	Balance
1	2	3	4	5	6	7	8	9	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)	10 (a)	10 (b)	10 (c)
				Rs. a. p.	Rs. a. p.		Rs a. p.	Rs. a. p		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.

Proceedings of the Government of H. H. the Maharaja of Mysore.

F.P.97-29-2.

Read:-

Correspondence ending with ~~your~~ letter No. C. 5704/29-30, dated 25th March 1930, from the Revenue Commissioner in Mysore, submitting ~~his~~ proposals ~~in the matter of~~ as to the measures to be adopted for the prompt collection of Village Panchayet taxes and the safeguards to be introduced for the proper administration of Panchayet Funds.

Order No. L. 8835-45 dy 5/6/30.

The Revenue Commissioner after consulting the Deputy Commissioners in the matter has submitted the following measures for improving the collection of panchayet taxes and safeguarding Panchayet Funds.

2. Collection of taxes:- ~~The Deputy Com-~~ It is reported that Dy Commissioners are ~~reported to be~~ generally agreeable to the employment of ~~the agency of~~ Shanbhogas and Patels for collection of Village Panchayet taxes. This may be tried wherever possible. ~~given effect to~~ In villages in which the collection work is done under the supervision of the Chairman, the Revenue Commissioner proposes that the procedure prescribed in the existing rules may be followed, while in villages where the collection is entrusted to Patels and Shabhogas ~~des~~ the ~~firm~~ forms of Khate and Khirdi appended to this order may be maintained by the Shanbhog ~~Village servant~~. This is approved.

3. Assessment Register:-In order to enable the Village Officers to promptly demand the

the amounts due to the Panchayats
~~amounts~~, the Revenue Commissioner suggests the following procedure.-

(1) A copy of the Assessment Register (only cols 1 to 9) ~~will~~ should be given by the Village Panchayet to the Amildar of the Taluk at the time of Dittam Jamabandy or before the end of January in any case. The Amildar ~~will~~ should forward this, through the Revenue Inspector, to the Shanbhog of the village concerned.

(2) On the basis of this copy, the Shanbhog ~~will~~ should prepare the Khata (Appendix A) ~~in the prescribed form App. A,~~ which will be the basis for collection by the Patel.

(3) The Patel ~~will~~ should be provided with receipt books, in the form appended (App. C) which will be in triplicate.

(4) The collections made ~~will~~ should be entered in the Khirdi (~~form prescribed~~ App.B) by the Shanbhog and ~~will~~ should be credited direct to the Village Panchayet Savings Bank Account in the Treasury at the end of each month.

(5) At the end of each month, a copy of the Khirdi, with copy of the receipts issued by the Patel during the month, ~~will~~ should be forwarded by the Shanbhog to the Village Panchayet Chairman, and the same reported to the Amildar for information. The Village Panchayet Chairman ~~will~~ should make necessary entries in his Day Book and Assessment Register. The entry in the Day Book ~~will~~ should be made in red ink to ~~distinguish~~ indicate that the collection was made by the Village Officers and not by him.

(6) The Revenue Inspector ~~will~~ should check the Khates and Khirdis during the collection season and at other times, ~~whenever~~ whenever he visits

the village, as is done in the case of Land Revenue dues, to satisfy himself that proper steps are being taken. The Amildar will also exercise a similar check.

The Revenue Commissioner's proposals are approved with the modification that the copy of the Khirdi may be forwarded by the Amildar to the Chairman, after seeing that the collections are being duly remitted to the Treasury.

3. Withdrawal of Panchayet Fund:- The Revenue Commissioner reports that with regard to the countersignature of withdrawal forms by Amildars before payments are made in the Treasury, the opinions of the Deputy Commissioners are divided and he considers that the system of countersignature is not desirable in view of the ample scope existing to check any tendency to defraud or misappropriate by frequent inspections and supervision. He suggests that withdrawal forms should be accompanied by memoranda showing clearly the purpose of the expenditure together with a copy of the resolution of the Panchayet. This is approved with the modification that a copy of the resolution of the Panchayet may be attached to the withdrawal form only when the expenditure requires the approval of the Panchayet and that the Treasury which pays the money on the withdrawal form should forward to the Amildar concerned for information without delay the memoranda accompanying the vouchers so that irregular withdrawals may be noticed in the Taluk Office and suitable action taken in proper time.

Gen. Secy. to Govt.

To

Revenue Commissioner in Mysore p.t

The Deputy Commissioners of Districts.

The Comptroller to Government.

Jue Superr, Govt Stationery

Appendix B.

Day Book of Khirdi for 193 - 193

Name of Village Panchayet....

Name of village.

Date of collection.	Khate No.	Khate page	Name of Khatedar.	Name of payer.	For what year
1	2	3	4	5	6

Name of Hobli. Name of taluk

Receipt No. and Book No.	House tax.	Tax on shops and places of trade or business	Cart tax	Tax on vacant sites of hittals	Optional tax	other taxes etc if any to be specified	Notice fee destraint fee etc.	Total.	Remarks.
7	8	9	10	11	12	13	14	15	16

Appendix F G—1

19

SUBJECT.....

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Section V P

File No. 54-29

Serial No. R

Diary No. of letter replied to.....

D.O No. L. 5967.

General and Revenue Secretariat

( )

the *192*

To

The Revenue Commr
in Mysore

Date of issue 9.1.1930

Dear Sir,

Signed by Jas. T. K. Somervell Yr

I am desired to invite reference to this office letter No. L 3290/V P 54-29-1 dated 7.11.29 and the subsequent reminder No. L L 80 dated 18.12.1929 requesting you to forward an up to date set of Circulars issued by you in regard to the administration of Village panchayats in the state and to request you to

List of enclosures.....

Copied by.....

Examined by.....

over

Appendix A.

Name of Panchayet.

Ledger or Khate for
Name of village....

..... 193
Name of Hobli

Khate No.	Name of Khatedar	No. in the assessment list	No. or name of property assessed.	Demand							
				House tax.	Tax on shops & places of trade or business	Cart tax	Tax on vacant sites and hittas	Optional tax	Other taxes etc. if any (to be specified.)	Notice fee, distraint fee etc.	Total.
1	2	3	4	5	6	7	8	9	10	11	12

Name of Taluk..

Page of Khirdi	Date of collection.	Receipt No. & Book No.	Details of collection								Balance.	Remarks.
			House tax.	Tax on shops & places of trade and business.	Cart tax.	Tax on vacant sites and hittals.	Optional tax.	Other taxes etc if any (to be specified.)	Notice fees, distraint fee etc.	Total.		
13	14	15	16	17	18	19	20	21	22	23	24	25

S. O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 8835-45—V. P. 97-29-2, dated 5th June 1930.

Administration of Panchayet Funds.

Passes orders regarding the measures to be adopted for the proper -

---

READ—

Correspondence ending with letter No. C. 5704—29-30, dated 25th March 1930, from the Revenue Commissioner in Mysore, submitting proposals as to the measures to be adopted for the prompt collection of Village Panchayet taxes and the safeguards to be introduced for the proper administration of Panchayet Funds.

ORDER No. L. 8835-45—V. P. 97-29-2, DATED 5TH JUNE 1930.

Collection of Taxes.—It is reported that Deputy Commissioners are generally agreeable to the employment of Shanbhogs and Patels for collection of Village Panchayet taxes. This may be tried wherever possible. In villages in which the collection work is done under the supervision of the Chairman, the Revenue Commissioner proposes that the procedure prescribed in the existing rules may be followed, while in villages where the collection is entrusted to Patels and Shanbhogs the forms of Khate and Kirdi appended to this order may be maintained by the Shanbhog. This is approved.

2. *Assessment Register.*—In order to enable the village officers to promptly demand the amounts due to the Panchayets, the Revenue Commissioner suggests the following procedure:—

(1) A copy of the Assessment Register (only Columns 1 to 9) should be given by the Village Panchayet to the Amildar of the Taluk at the time of Dittam Jamabandy or before the end of January in any case. The Amildar should forward this, through the Revenue Inspector, to the Shanbhog of the village concerned.

(2) On the basis of this copy, the Shanbhog should prepare the Khate in the prescribed form (Appendix A) which will be the basis for collection by the Patel.

(3) The Patel should be provided with receipt books, in the form appended (App. C) which will be in triplicate.

(4) The collections made should be entered in the Kirdi (App. B) by the Shanbhog and should be credited direct to the Village Panchayet Savings Bank Account in the Treasury at the end of each month.

(5) At the end of the each month, a copy of the Kirdi, with copy of the receipts issued by the Patel during the month, should be forwarded by the Shanbhog to the Village Panchayet Chairman, and the same reported to the Amildar for information. The Village Panchayet Chairman should make necessary entries in his Day Book and Assessment Register. The entry in the Day Book should be made in red ink to indicate that the collection was made by the Village Officers and not by him.

(6) The Revenue Inspector should check the Khates and Kirdis during the collection season and at other times, whenever he visits the village, as is done in the case of Land Revenue dues, to satisfy himself that proper steps are being taken. The Amildar should also exercise a similar check.

These proposals of the Revenue Commissioner are approved with the modification that the copy of the Kirdi may be submitted by the Shanbhog to the Amildar who may forward it to the Chairman after he has satisfied himself that the collections made were duly remitted to the Treasury.

Appendix C.

FOIL TO BE RETAINED BY THE PATEL.	TO BE SENT TO CHAIRMAN.	FOR ISSUE TO THE PAYER.
Book No..... *Receipt No*.....	*Book No*..... *Receipt No*.....	*Book No*..... *Receipt No*.....
Name of the Village Panchayet.....	Name of the Village Panchayet..	Name of the Village Panchayet.....
Name of the village.....	Name of the village.....	Name of the village.....
Name of Khatedar.....	Name of Khatedar.....	Name of Khatedar.....
Name of payer.....	Name of payer.....	Name of payer.....
Amount paid (in words and figures).....	Amount paid (in words and figures)..	Amount paid (in words and figures).....
Purpose.....	Purpose.....	Purpose.....
Date..... *Signature of Patel.*	*Date*..... *Signature of Patel.*	*Date*..... *Signature of Patel.*

No. L. 8835-45—V. P. 97-29-2, DATED 5TH JUNE 1930.

No. L. 8835-45—V. P. 97-29-2, DATED 5TH JUNE 1930.

Instructions to be printed on the wrapper (inside) of the Receipt Book.

1. The acknowledgment of the payer for issue of the receipts to be taken behind the foil. If the payer is illeterate his thumb impression to be taken.
2. The copy meant for Chairman should be handed over by the Patel once a month to the Shanbhog for being sent to the Chairman with copy of the Kirdi. The number of receipts so handed over every month should be acknowledged by the Shanbhog on the back of the foil of the last number issued in the month.

W D 3445—GPB—1225—13-6-30.

Appendix F G—1

18

SUBJECT.....

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Diary No. of letter replied to.....L.S.Dis.....

Section V8

File No. 82-29

Serial No.

No. L 4480

General and Revenue Secretariat

(V.P.)

the 192

To

The Revenue Commr

in Mysore

Sir

Date of issue.....18/12/29.....

Signed by.....for Chief Secretary

I am directed to invite your attention to this office Lr. no. L 3290 V8 82-29 dated 7.11.29 requesting you to forward an up-to-date set of Circulars issued by you in regard to the administration of Village Panchayats in the State and to request you to be so good as to send the same with out further delay, as the same have to be incorporated in the revised V8 manual over & above etc

List of enclosures.....

Copied by.....

Examined by.....

WD 063—GPB—20,000—1-8-29

for Chief Secretary

22

List of Circulars.

	No.		
1.	C.3361/26-27	dated	27th March 1927.
2.	D1.Dis. 1245/26-27	"	12th May 1927.
3.	C.3024/27-28	"	25th April 1928.
4.	R.Dis.77/27-28	"	30th April 1928.
5.	C.5127/27-28	"	3rd June 1928.
6.	C.2917/28-29	"	24th January 1929.
7.	D1.Dis.1484/28-29	"	8th June 1929.
8.	C.5140/28-29	"	2nd August 1929.
9.	C.470/29-30	"	3rd August 1929.
10.	C.3847/28-29	"	13/21st August 1929.
11.	C.710/29-30	"	21st August 1929.
12.	C.3197/28-29	"	26th August 1929.
13.	C.Per.M 19.1	"	6th November 1929.
14.	J.1346/29-30	"	12th November 1929.
15.	C.2193/29-30		24th December 1929.
16.	C.2998/29-30	"	4th February 1930-

Yr ar asuga Rau

For Revenue Commissioner.

Appendix F G—1

23

SUBJECT.....

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Section V. P

File No. 52-29

Serial No. 24

No. L. 638/ Revised V.P. Manual for printing.

Diary No. of letter replied to... L 4057

General and Revenue Secretariat

(V.S.)

the *192*

To

The Superintendent

Govt Printing

Bangalore

Date of issue... 28-2-30

Signed by... Asst. to the S. to Govt

Sir.

I am directed to forward herewith a corrected copy of the Manual containing the Mysore Village Panchayet Regulation and the rules and standing orders issued thereunder and to request you to be so good as to cause the matter set in type/ in a book form and six clean proofs of the same to be sent to this office before the Regulation is finally printed.

2. The matter may be treated as very urgent.

I have etc.

over

Preface 1 to 8

Contents 1 to 4½.

List of enclosures.....

Copied by.....

Examined by.....

28/2/30 Subject Secy to Govt

28/2/30

No. P. 2749

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,
Bangalore, dated the 4th March 1930

GEN. & REV. SECTT. 4350. 6 MAR. 1930

FROM

B. PUTTAIYA, ESQ., B.A.,
Superintendent, Government Printing,
Bangalore.

VP 54-29-3

TO

CHIEF SECRETARY. 5 MAR 1930

N. Madhava Rao, Esq., B.A., B.L.,
Chief Secretary to the Government of Mysore,
BANGALORE.

SIR,

With reference to your letter No: L. 6381/V.P. 54-29-2, of the 28th ultimo, forwarding a copy of the revised Manual containing the Mysore Village Panchayet Regulation and the rules and standing orders issued thereunder and requesting that it may be set in type in a book form and six clean proofs sent for approval, I have the honour to state that as the Press is now very busy with various items of work requiring prior attention, it will not be possible to take up this work till June next.

I have the honour to be,

Sir,

Your most obedient servant,

B. Puttaiya

Superintendent,
Government Printing.

D.v.s.

25

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

No. C. 5729/29-30

Dated, Bangalore, 4th March *192* 30
5

FROM Rajakarya Pravina
P.G. D'Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore.

GEN. & REV. SECTT. 4369 6 MAR 1930 L. S. G. BRANCH.

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

CHIEF SECRETARY. 5 MAR. 1930

VP 57-29-4

SIR,

I have the honour to invite kind reference to this Office No.C.5729/27-28 dated 30th March 1929 regarding supply of Village Panchayet Regulation and Manual to the Revenue Inspectors and to request that early orders of Government thereon may be kindly obtained as the Deputy Commissioner, Kadur District, is urging for early supply of these books.

I have the honour to be,

Sir,

Your most obedient servant,

Yacaraiga Rau
Assistant Commissioner,
For Revenue Commissioner.
Absent from the station.

G. R.

26

Appendix F G—1

SUBJECT Printing of new V.P Manual

Section V. P

File No. 52-29

Serial No. 5

No. L 6755/

Diary No. of letter replied to L 4359

General and Revenue Secretariat

(V.P)

the *192*

To

The Superintendent

Govt printing

Bangalore

Date of issue 21-3-1930

Signed by Asst. O. Sitharamiah

List of enclosures

Copied by

Examined by

Sir.

With reference to your letter no P 2749 dated 4/3/30, intimating that it will not be possible to take up the work of printing the revised Village Panchayat manual containing the V. P. Rgn and orders issued thereunder, I am directed to state that the work may be taken up in June next as proposed by you. I am further to request

over

Serial No.

full liberty to spend the amounts except for ordinary departmental contingencies, or for entertaining Company staff or for any purpose pertaining to public activities for which separate provisions have been made. In these circumstances it would be sufficient if a circular is issued declaring that planting of coconut trees in villages is an item of expenditure which could be legitimately met out of this provision.

Bn
3/9
WD

Second member
Thro' Fin. Secy.

Dewan.

AD 4.9.29

5/9/29

DEWAN'S OFFICE 1 SEP 1929 No. 1175

R877
04.9.29

FINANCIAL SECRETARY 4 SEP. 1929 3 of D.

OFFICE OF THE SECOND MEMBER OF COUNCIL 10. SEP. 1929 No. 2271

T.S. 11/9 WD

12-9-29 Bn.

WD
1/18

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

~~requests you to kindly return~~
~~herewith~~ copy of ~~memorial~~ sent to you
~~with his office~~ min. no 6381 of 28/2/30

I have etc

27.

DS
1873

To ~~Chief~~ Secy to Govt

PB
18/3

Memo:- L 1675 2-

dt. 21-3-30

Copy of ~~the~~ above is forwarded.
with compliments to the Hon Commr
~~in~~ Mysore for information with reference
to his letter no C 5729/29-30 dated.
4/5-th March 1930.

BO

DS
1873

To ~~Chief~~ Secy to Govt

PB

Appendix F G—1

SUBJECT.....

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Section V8

File No. 52-29

Serial No. 6

No. L3440

V.O. Manual Pages 1 to 31

Diary No. of letter replied to.....L4369.

General and Revenue Secretariat

(N.P.)

the *193*

Date of issue.....29/10/30

Signed by.....Mrh. S Sastri

To

The Superintendent

Govt Printing

Bangalore

Sir,

I am directed to forward herewith pages 1 to 31 of the final proof of the village Cauchavat manual with the request that ~~to be sent to this office~~ as soon as possible ~~to this office~~ and to expedite the supply of fifteen thousand copies of the same. The manual may be worked off and final proof of the remaining pages may be expedited. Kindly the expedite

I have etc

28.10.30

[over

List of enclosures.....proof

Copied by.....

Examined by.....

For General Secy Govt

Appendix F G—1

SUBJECT.

29

Section

File No.

Serial No.

Diary No. of letter replied to.....

No. 4295 / Corrected
- V.O / proof of
V.O manual
Page. 33 to 77

General and Revenue Secretariat
( )
the *193* .

To

The Superintendent
Govt Printing
Bangalore

Date of issue 17/4/31

Signed by M. H. S Sastri

Sir,

I am directed to return
corrected
herewith proof copy 2nd set
copy Village Cadastral manual
Pages. 33 to 77 with a request
that the additions made
therein may be caused to
be incorporated in the places
List of enclosures..... marked against each and two clean
proof copy same
Copied by.....
sent to this office before
Examined by..... final copies are Struck off over
I have etc

WD 02559—GPB—25,000—25-6-30

17-11-30
for Revenue Secretary

Appendix F G—1

SUBJECT.....

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Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the 193

Date of issue 18/12/20

Signed by Mr. V. S. Savkar

Subs with a draft for approval
Done
18/12/20

List of enclosures.....

Copied by.....

Examined by.....

Urgent

Section V-5

File No. 54-29

Serial No.

No. L 5223

Enc Memo
Pages 33 to 131
with forms XVI
A B C

To

The Superintendent
Government Printing
Bangalore.

Sir.

I am directed to return herewith corrected proof of the village Panchayet manual pages 33 to 131 with forms XVI A B C with a request that the additions and corrections noted therein may kindly be caused to be incorporated in the places marked against each and six copies of the complete Volume duly page

[over

No. D7-2938/30-31.
Enc.

Office of the Deputy Commissioner,
Mysore District.

Dated Mysore, ...23rd...March.....193 1

GEN. & 4622
26 M.

FROM

S. ABDUL WAJID, ESQ., B.A.,
Deputy Commissioner,
Mysore District.

To

B.Narayanaswamy Iyengar, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Departments, *Bangalore.*

SIR,

With reference to your memo No.L.6899-906 dated 23-2-1931 forwarding copy of letter addressed to the Superintendent, Government Printing re: supply of Village Panchayet Manual, I have the honour to state that the supply of 70 copies of the Manual proposed to be supplied to this District will be in-sufficient, I request you, therefore, as per details noted in the margin 100 copies may be arranged to be supplied to this District.

For distribution among Revenue Inspectors. of Hoblies.	69
--do-- Taluk offices including Sub Taluk and Yelandur Jahagir.	15
--do-- Sub Division offices	4
for use in the District office.	12
Total	100

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Mysore District.
(absent from Head quarters).

MGS

Appendix F G—1

SUBJECT..... 33

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Section V. P

File No. ~~37-28~~

Serial No.

No. L 7990

Diary No. of letter replied to.....L 4622.....

General and Revenue Secretariat

( )

the *193* .

To

The Superintendent Govt Printing Bangalore

Date of issue.....27/2/31.....

Signed by.....M V S Sastri

Sir

In continuation of this office Cir no L 6898 VP 77-28-2 dated 23/2/31 in regard to the printing and distributing the copies of the Village Panchayat manual, I am directed to request you to send 100 copies to the ~~DC~~ Mysore district as against 70 and the copies to be sent to Seetharamapura may be ~~reduced~~ limited to 270. As copies are very urgently required

List of enclosures.....

Copied by.....

Examined by.....

[over

for reference in the Secret office.
the words of printing the copies
may kindly be expunged.

I have etc

84

27.3.31

For General Secy Logan

27/3/31

Memo:- 7991 Dy 27-3-31

Copy to be sent for

information with reference to this

Secn. no D 7= 2988/30-31 of 23/3/31

B.O

27.3.31

For General Secy Logan

27/3/31